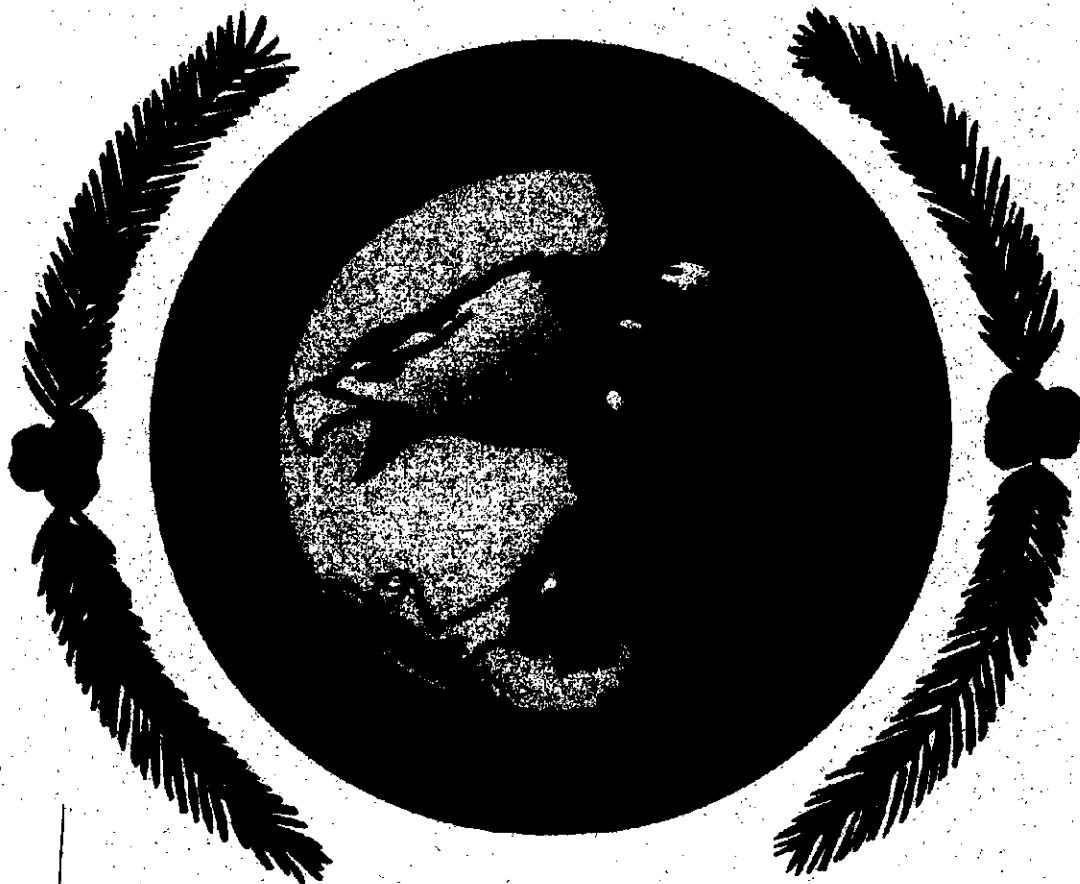


2501

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/16/08

Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2007

1015 Pithon Street • Lake Charles, LA 70601

Service ★ Vision ★ Leadership

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the Fiscal Year Ended December 31, 2007

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
for the Year Ended December 31, 2007**

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S. MARK MCMURRY
ADMINISTRATOR

CALCASIEU PARISH POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

P.O. Box 1583
Lake Charles, Louisiana 70602
337/ 721-3500
Fax 337/437-3399
Web: www.cppj.net

June 27, 2008

Members of the Police Jury
Calcasieu Parish, Louisiana
1015 Pithon Street
Lake Charles, LA 70601

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2007. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Management assumes full responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

Management is responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse and that adequate accounting data are compiled to provide for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the Parish adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of

Members of the Police Jury

June 27, 2008

Page Two

the Parish for the fiscal year ended December 31, 2007, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 184,512. The Police Jury is the governing authority of the parish and is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries, after a favorable vote of the electorate. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice-President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Parish Administrator and legal counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments.

The Calcasieu Parish Police Jury provides a full range of services including the construction and maintenance of highways, streets, and other infrastructure; public safety, including mosquito control, animal control and emergency preparedness and homeland security; parks and recreation; juvenile justice services; planning and zoning; solid waste disposal; and public health and social services.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the *GASB Statement 14 – The Financial Reporting Entity*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements. The Parish financial reporting entity consists of the following: (1) the primary government, which includes all funds under the auspices of the Police Jury, and (2) certain component units. The latter are legally separate entities from the Parish government but have sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. These entities include fire districts, recreation districts, water and sewer districts, gravity drainage districts, a hospital service district, the library system, court related entities as well as other special districts. A list of these component units is included in Note 1 in the Notes to the Financial Statements.

Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the general fund and all special revenue funds by the close of the fiscal year. Each department supervisor is authorized to expend funds up to the originally adopted budget level for their respective department. Any expenditure in excess of this amount requires approval by the Police Jury. As a result of this action, the legal level of budgetary control rests at the fund and department level. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and Non-GAAP budgetary presentations are caused by differences in accounting basis and timing. A reconciliation between GAAP and Non-GAAP budgetary basis fund statements is presented in the Notes to the Financial Statements.

ECONOMIC CONDITION

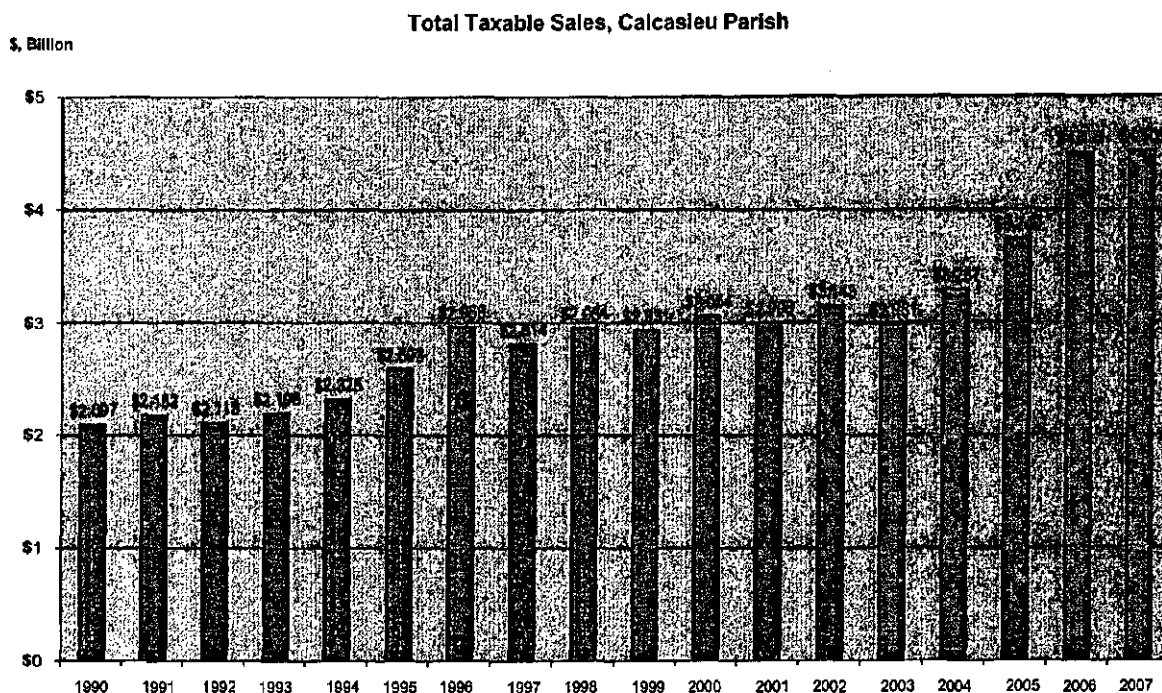
Local Economy

This economic discussion under the sub-head "Local Economy" is an excerpt from the Southwest Louisiana Economic Indicators Report, published in February, 2008, by the H. C. Drew Center for Economic Development Information Services of the McNeese State University College of Business.

Annual Taxable Sales Review

Transactions subject to the Calcasieu Parish sales and use tax rose to a record \$4.505 billion in the year 2007. The period from 2003 to 2007 is the first time taxable sales in the

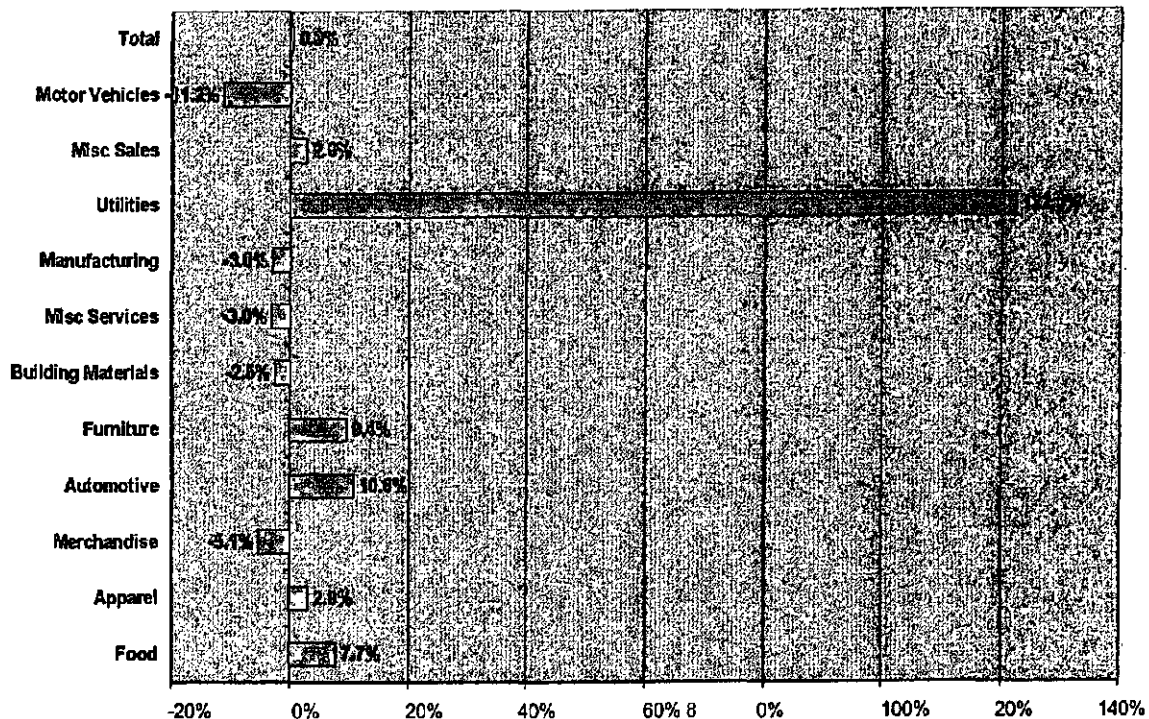
parish increased for four consecutive years since the period from 1992 to 1996—see chart below. But the rate of increase in 2007 from 2006 was a nearly imperceptible three-tenths of one percent or about \$12 million.



Even slightly exceeding the gigantic surge in hurricane recovery spending in 2006, however, was no small achievement. Total taxable sales were lagging by 4.3% during the first eight months of 2007. Strong sales in the last four months of the year (particularly September, October, and December) just barely pushed sales in 2007 above those in 2006.

While 2007 was a nearly "stand-still" year from 2006 in terms of **total** taxable sales, this was not the case for all types of taxable sales. The percent changes in eleven major categories of taxable sales between 2006 and 2007 are shown in the chart that follows.

Annual Percent Change in Taxable Sales by Category from 2006 to 2007 in Calcasieu Parish



On the plus side, the whopping 122.3% increase shown for utilities looks very impressive on the chart, but in dollar terms amounts to a gain of about \$62.6 million. The 7.7% increase in food sales amounts to \$42.2 million in increased spending at grocery stores and restaurants. The 10.6% increase for automotive sales amounts to a \$27.3 million increase in spending on automotive related items except new and used cars—see definitions below. The 9.4% increase in furniture sales translates into a \$23.8 million increase in spending, the 2.6% increase for miscellaneous sales amounts to \$3 million, and the 2.9% increase for apparel amounts to \$2.6 million.

On the negative side, the 11.2% decrease in motor vehicle sales amounts to a \$51.8 million decline in spending on new and used vehicles. The 5.1% drop in merchandise accounts for a decline of \$47.1 million in spending at department and general goods stores. The decrease of 3% in both manufacturing and miscellaneous services accounts for decreases of \$22 million and \$14.3 million respectively. The 2.5% decrease in

building materials amounts to a decrease of \$14.4 million—no doubt reflecting a slowdown in hurricane recovery spending. When the pluses and minuses are netted out, the change in total taxable sales was only +\$12 million or a gain of less than 0.3% in total taxable spending.

Other Local Economic Information

Several projected construction projects in the Parish will also affect the Police Jury's secondary source of revenue – property taxes. The Sugarcane Bay project and other expansions at the L'Auberge du Lac Casino complex, several LGN terminal projects, continuing reconstruction and restoration of hurricane damaged facilities at McNeese and Sowela, and other projects with a longer time-line such as the new Lake Charles Regional Airport terminal and a proposed billion dollar petroleum-coke-fueled gasification plant to be built by Lake Charles Cogeneration on Port of Lake Charles property. The revenue trend for property taxes has been increasing over the past few years even with the 2005 hurricane season. An increase of 2.5% to 3% was expected for 2006 but eventually averaged 5% to 7%. The projection of property tax revenue increases for next year could approach 11%. Approximately one-half of this projected increase is attributable to the quadrennial property tax reassessment performed by the Tax Assessor in accordance with State Law.

Long-term Financial Planning and Major Initiatives

Several major initiatives are under discussion and consideration for 2009. The first is the possible presentation to the voters of a major bond issue, the proceeds of which would be dedicated to major drainage capital improvements throughout the Parish. A Parishwide Master Plan for drainage is currently being conducted on watersheds in the Parish in order to identify and prioritize projects that are essential to our ability to effectively provide quality drainage in the Parish.

A second initiative involves a series of major projects including the design and construction of a new Family and Juvenile Court Facility, construction of an additional housing pod at the Calcasieu Correctional Center with single-bed cells, expansion of the District Attorney's Office, construction of a combined Coroner's Office and Crime Lab Facility, and acquisition of additional parking area in the Courthouse Complex. We are looking at a possible bond issue to fund these improvements as well. A companion proposition to this bond issue would likely be the renewal and increase in the current, and inadequate, Courthouse and Jail Ad Valorem Tax.

Relevant Financial Policies

The Police Jury has many financial policies that are used as guidelines for the budget process. One of those policies relates to the gaming activity revenue that is collected each year. The Police Jury has established a policy that gaming revenues collected in one year will not be expended or distributed until the next year. This policy was important to prevent funds from being obligated for expenditures prior to their availability. All of these gaming expenditures must be of a capital or non-recurring nature. This "gaming" policy is similar to the policy of utilizing one-time revenue sources for non-recurring items so as not to create recurring annual expenses that are not funded by a consistent revenue stream.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2006. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 16-year period ended December 31, 2006. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. In addition, we want to express our sincere appreciation to the Police Jury for their support they have

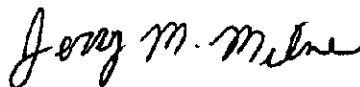
Members of the Police Jury
June 27, 2008
Page Eight

shown the Division of Finance over the past year. With your assistance, we will strive to continuously improve our accounting and financial reporting to the people of Calcasieu Parish and other readers of our report.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Mark McMurry".

S. MARK McMURRY
Parish Administrator

A handwritten signature in black ink, appearing to read "Jerry M. Milner".

JERRY M. MILNER
Director of Finance

clc

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Policy Jury
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Charles S. Cox

President

Jeffrey R. Emer

Executive Director

PEOPLE OF CALCASIEU PARISH

Population 183,577 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

& ex-officio Secretary-Treasurer

Legal Counsel

ADMINISTRATIVE & SPECIAL SERVICES

DIVISION OF FINANCE

- Cash Management
- Budgeting
- Purchasing
- Accounts Payable
- Payroll
- Internal Review
- Health Insurance
- Risk Management

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering & Surveying
- Road Construction
- Road and Ditch Maintenance
- Vegetation Management
- Drainage
- Solid Waste
- Sewer & Water Districts

DIVISION OF PLANNING & DEVELOPMENT

- Planning & Zoning
- Floodplain Management
- Economic Development
- Development & Electrical Permits
- Code Enforcement
- Occupational Licenses

Calcasieu Government Channel (C-GOV)

Office of Federal Program Development

- EEO Compliance
- Grant Opportunities
- Housing

Office of Homeland Security and Emergency Preparedness

- Emergency Plans
- Drills / Exercises
- Public Education

Human Resources

- Personnel Administration
- Employee Classification Plan

Workforce Investment Board (WIB)

Workforce Center (WIA)

- Job Referral & Placement
- Career Planning/Training

Office of Community Services

- Health & Elderly Services
- Public Transit System
- Child & Adolescent Programs
- Low Income Assistance

Office of Juvenile Justice Services

- Intake and Probation Services
- Detention Center
- Prevention, Intervention & Counseling Programs

Information Systems (IS)

Facility Management

- Building/Grounds
- Creative Services
- Parks Maintenance

Animal Services

Mosquito Control

Calcasieu Parish Police Jury
1015 Pithon Street, Lake Charles, LA 70601
(337) 721-3500
www.cppj.net

ORGANIZATIONAL CHART

November, 2007

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 2007

<u>Title</u>	<u>Name</u>
Police Jury President.....	Chris E. Landry
Police Jury Vice President.....	Tony Stelly
Police Juror.....	Don Manuel
Police Juror.....	Calvin Collins
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Tony Guillory
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	Cornelius Moon
Police Juror.....	Guy Brame
Police Juror.....	Kevin Guidry
Police Juror.....	Sandy Treme
Police Juror.....	Brent Clement
Police Juror.....	Francis Andrepont
Police Juror.....	Hal McMillin
Police Juror.....	Mike Danahay
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers

McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com
03410.000 Audit 12/31/07 Independent Auditors' Report

Carl W. Comeaux, CPA
Gus W. Schram, III, CPA, CVA
Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA



Otray J. Woods, Jr., CPA, Inactive
Robert F. Cargile, CPA, Inactive
William A. Mancuso, CPA, Retired
Barbara Hutson Gonzales, CPA, Retired
Judson J. McCann, Jr., CPA, Retired
Martin L. Chehorsky, CPA, CFE

CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

REPORT OF INDEPENDENT AUDITORS

Mr. Tony Stelly, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2007 which collectively comprise the Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 77.67 percent, 80.93 percent and 76.01 percent, respectively of the assets, the net assets and the revenues of the discretely presented component units reported herein at December 31, 2007 and for the year then ended. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2007 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2008 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and modified approach for reporting infrastructure assets, as identified in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on them.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The introductory section, the combining and individual fund financial statements and schedules section of the financial section, the supplementary information section of the financial section and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules and supplementary information (both part of the financial section), as listed in the table of contents have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly presented in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical section (Tables 1 through 19), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Ms. Elroy, Quirk + Burch

Lake Charles, Louisiana
June 27, 2008

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2007

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury for the year ended December 31, 2007. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis* (MD&A) focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government and, unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Financial highlights as of and for the year ended December 31, 2007 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$671.1 million as compared to \$650 million at the end of 2006. Of this amount, \$64.4 million (unrestricted net assets) is available to meet ongoing obligations to citizens and creditors.
- The government-wide statement of activities reflects that revenue for the Parish exceeded expenses by \$21.1 million (compared with \$36.1 million in 2006). The decrease in the annual excess is primarily attributable to increased expenses in several governmental activity categories. Overall, expenses increased by 16.7% or \$13.4 million, of which \$12.9 million was incurred in our Public Works function category. The increase in expenses represents 89% of the \$15 million dollar decrease in net assets from 2006 to 2007. Post-Rita prices are having a substantial impact on our day to day operations as evidenced by the Public Works function category.
- The liabilities of the Parish increased by \$2.2 million, or 5.6%, during the current fiscal year. As in previous years, the majority of the increase is attributable to an increase in unearned revenue which relates to the timing of the recognition of property tax revenue, as opposed to amounts owed to creditors or vendors.
- As of the close of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$5.1 million, a decrease of \$229 thousand in comparison with the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the basic financial statements of the Parish, which comprise the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the Parish in a manner similar to a private sector business. The government-wide financial statements include the following two statements:

The Statement of Net Assets (page 19) presents information on all of the assets and liabilities of the Parish with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The Statement of Activities (pages 20 - 21) presents information showing how the net assets of the Parish changed as a result of current year operations. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services, rather than as an end in themselves. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

Governmental Activities - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal control, juvenile justice), health and welfare (mosquito control, health unit, community services), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (parks), economic development (planning and housing development), and intergovernmental.

Business-type Activities - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 and 8, Sewer District No. 11 of Ward 3, and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.

Component units - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the Parish Library, West Calcasieu Cameron Hospital, and others. For a list of the discrete component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

Fund Financial Statements

The fund financial statements begin on page 22 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the Parish. A fund is a grouping of related accounts used to maintain control over resources, which are segregated for specific activities or objectives. The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The three categories into which the funds of the Parish can be classified are governmental funds, proprietary funds, and fiduciary funds.

Governmental funds account for most of the functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at year end. Such information may be useful in evaluating the current financing requirements of the Parish as well as balances of spendable resources available at the end of the year. Governmental funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The focus of governmental fund financial statements has shifted from fund types to major funds. In 2007, the Parish accounted for its activities in 61 funds, 6 of which are considered major funds. Of the 61 funds, 50 are governmental funds, 3 are enterprise funds, 4 are internal service funds, and 4 are fiduciary in nature. Three of the governmental funds were closed as of December 31, 2007 but reported 2007 activity. One of the fiduciary funds closed during 2007 and a new one was created so there are only 3 fiduciary funds presented as of December 31, 2007 but 4 fiduciary funds with 2007 transaction activities. Information is presented separately on the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the six funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 102 - 117 of this report.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. These statements and schedules demonstrate compliance with the Parish's adopted and final revised budget.

Proprietary funds encompass enterprise funds and internal service funds. When the Parish charges customers for the services it provides, whether to outside customers (enterprise funds) or to other parish departments (internal service funds), the services are generally reported in the proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 154-159 and 162-165, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. As stated before, the Parish has three Agency funds as of December 31, 2007 which report resources held by the Parish purely in a custodial capacity. However, there were four funds with 2007 transaction activities. These funds can be found on pages 169-171.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-92 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated. This required supplementary information can be found on Pages 93-94 of this report.

Other Information

The Combining and Individual Fund Statements and Schedules section referred to earlier in connection with the non-major governmental, proprietary, and fiduciary funds are presented immediately following the required supplementary information. In addition, information regarding any combining government-wide non-major component unit financial statements, capital asset

schedules and selected component unit fund level financial statements can be located in this section of the report.

Statistical Section

This section contains primarily trend data and nonfinancial information about the Parish's various activities.

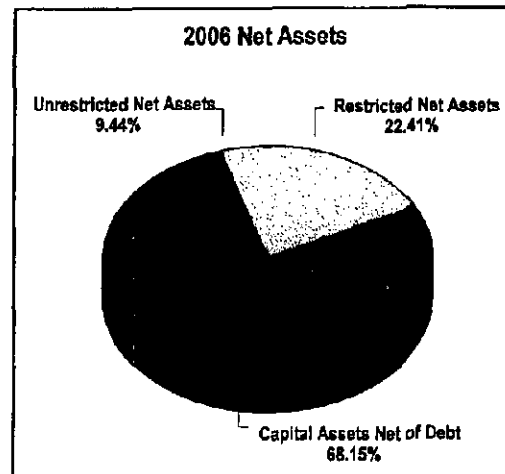
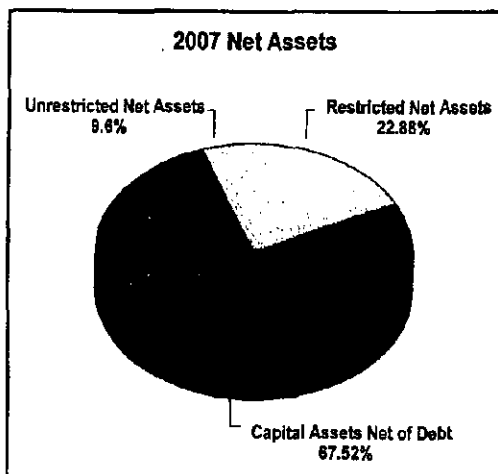
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2007 and 2006:

Calcasieu Parish Police Jury
Condensed Comparative Statement of Net Assets
December 31, 2007 and 2006
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Assets:						
Current and Other Assets	\$ 257,086	\$ 244,011	\$ 1,028	\$ 978	\$ 258,114	\$ 244,989
Restricted Assets	—	—	317	294	317	294
Capital Assets	446,655	437,343	6,856	6,051	453,511	443,394
Total Assets	703,741	681,354	8,201	7,323	711,942	688,677
Liabilities:						
Current Liabilities	38,883	36,493	210	292	39,093	36,785
Non-current Liabilities	1,435	1,517	310	357	1,745	1,874
Total Liabilities	40,318	38,010	520	649	40,838	38,659
Net Assets:						
Invested in Capital Assets	446,655	437,343	6,498	5,639	453,153	442,982
Restricted	153,322	145,448	236	222	153,558	145,670
Unrestricted	63,446	60,553	947	812	64,393	61,365
Total Net Assets	\$ 663,423	\$ 643,344	\$ 7,681	\$ 6,673	\$ 671,104	\$ 650,017

For more detailed information see Page 19, the Statement of Net Assets.



In 2007, approximately 67.52% of the Parish's net assets represent the government's investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 22.88% of the government's net assets for 2007 are subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 9.6% of net assets in 2007, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. Unrestricted net assets can be correlated to the net worth of a private business. This does not translate into resources available for spending. For that information, please refer to the section of this report identified as Financial Analysis of the Government's Funds beginning on page 11.

The table below provides a summary of the changes in net assets for the years ended December 31, 2007 and 2006:

Calcasieu Parish Police Jury
Condensed Statement of Activities
For the Years Ended December 31, 2007 and 2006
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,467	\$ 9,425	\$ 785	\$ 591	\$ 11,252	\$10,016
Operating Grants	11,650	15,056	—	—	11,650	15,056
Capital Grants	3,790	5,189	178	4	3,968	5,193
General Revenues:						
Property Taxes	24,474	22,664	207	167	24,681	22,831
Sales Taxes	35,001	34,620	—	—	35,001	34,620
Gaming Revenues	11,963	14,856	—	—	11,963	14,856
Unrestricted Grants and Contributions	2,522	2,923	—	—	2,522	2,923
Other	13,459	10,610	57	90	13,516	10,700
Total Revenues	<u>113,326</u>	<u>115,343</u>	<u>1,227</u>	<u>852</u>	<u>114,553</u>	<u>116,195</u>
Expenses:						
General Government	21,509	19,570	—	—	21,509	19,570
Public Safety	13,474	12,591	—	—	13,474	12,591
Public Works	37,296	24,622	1,047	828	38,343	25,450
Sanitation	4,955	3,705	—	—	4,955	3,705
Health & Welfare	9,340	13,969	—	—	9,340	13,969
Culture and Recreation	1,503	616	—	—	1,503	616
Economic Development	4,341	4,192	—	—	4,341	4,192
Interest and Fiscal Charges	1	4	—	—	1	4
Total Expenses	<u>92,419</u>	<u>79,269</u>	<u>1,047</u>	<u>828</u>	<u>93,466</u>	<u>80,097</u>
Increase in Net Assets	20,907	36,074	180	24	21,087	36,098
Transfers	(828)	(468)	828	468	—	—
Change in Net Assets	20,079	35,606	1,008	492	21,087	36,098
Net Assets, January 1	643,344	607,738	6,673	6,181	650,017	613,919
Net Assets, December 31	<u>\$ 663,423</u>	<u>\$ 643,344</u>	<u>\$ 7,681</u>	<u>\$ 6,673</u>	<u>\$ 671,104</u>	<u>\$ 650,017</u>

Governmental and Business-Type Activities - As reflected in the previous table, net assets increased by \$21.1 million in 2007. The Police Jury's five year average for net asset increase is \$21.9 million. The 2007 increase is right in line with that five year average. However, if you were to compare the revenue and expenses for 2007 to that of 2006 you would see a \$15 million dollar decrease in the annual change in net assets. That \$15 million dollar decrease is attributable to the following issues:

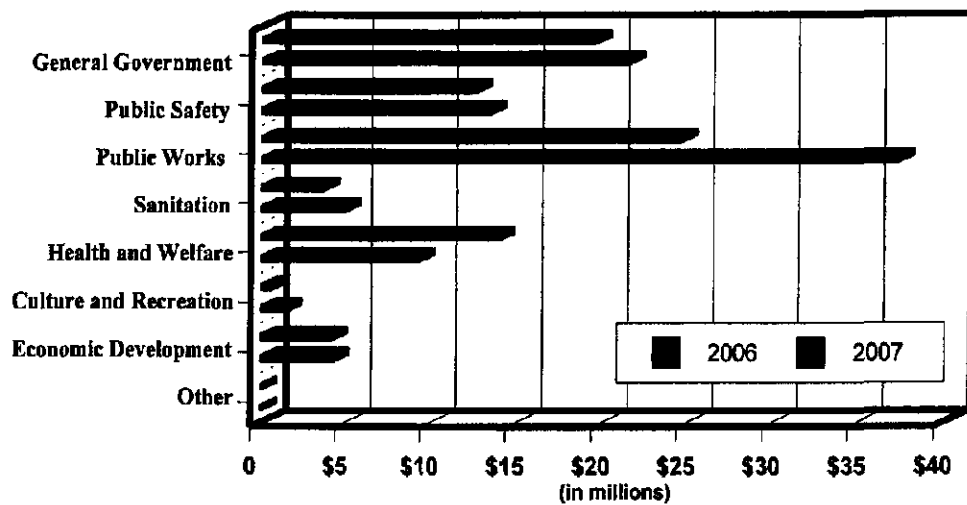
- Property tax revenue increased approximately \$1.85 million while sales tax revenue increased only \$500 thousand. The property tax revenue has increased approximately 8% in 2007 and 6% in 2006. Both of these are higher than the increases seen before Hurricane Rita. The sales tax revenue before Hurricane Rita averaged \$22.3 million per year for a three year period. The first full year after Hurricane Rita generated sales tax revenue of \$34.6 million then \$35 million in 2007. The relatively minor change in 2006 and 2007 sales tax revenue might have indicated that the Hurricane Rita recovery spending may have peaked in 2007. However, actual 2008 collections through May 2008 show collections exceeding that of 2007.
- For the first time in five years, the gaming revenue decreased \$2.9 million over the previous year. While the effects of the opening of Pinnacle Entertainment's first casino (L'Auberge du Lac) in mid-2005 explained the \$3 million dollar revenue increase from 2005 to 2006, the 2006 to 2007 decrease is attributable to two factors. The first factor is a decrease in the overall gross gaming revenue by the gaming facilities themselves. The remaining decrease is due to the Police Jury's decision in 2007 to enter into a cooperative endeavor agreement with the City of Lake Charles to pool all gaming revenue into the Calcasieu Parish Gaming Revenue District. While this resulted in a short term reduction of the Parish's share of gaming revenue, it is our firm belief that when Pinnacle Entertainment's second casino (Sugar Cane Bay) begins operations, the Parish will receive more gaming revenue than we would have under the previous operations. It is also anticipated that all participating governmental entities will fare better under this new pooling agreement.
- Investment earnings increased by \$2.9 million which was primarily due to the end of the year adjustment of investment balances to current market values. Interest rates across all maturities decreased in 2007 led by the Federal Open Market Committee's policy decision to reduce short term rates to stimulate growth in the economy. Bond values and market interest rates have an inverted relationship which causes bond values to go up when market interest rates decline and bond values to go down when market interest rates go up. The decrease in interest rates in 2007 increased the value of the Parish's investment portfolio and produced the positive mark to market adjustment at the end of 2007. The remainder of the increase was due to the earnings on the increase in investable balances.
- While the majority of revenue sources have increased, expenses in total increased 16.7%, or \$13.4 million. Across the board, governmental entities are experiencing higher costs on the majority of contracts that are executed. These higher prices are indicative of what is happening nationwide with respect to inflation, cost increases, etc as well as the regional effects from Hurricane Rita. Both general government and public works expenses have seen increases of 10% and 51% respectively. Our one function that had less expenses in 2007 than 2006 was our health and welfare function. That decrease was primarily attributable to two special revenue funds. Our Calcasieu Workforce Center experienced a net decrease in expenses in the amount of \$2.9 million primarily attributable to the fact that one of their grants received in response to Hurricane Rita was completed in 2006. The other fund was

our Mosquito Control Fund which had a decrease of expenses from 2006 to 2007 in the amount of \$1.5 million. This department experienced significant costs in dealing with the after affects of Hurricane Rita which extended from 2005 to 2006.

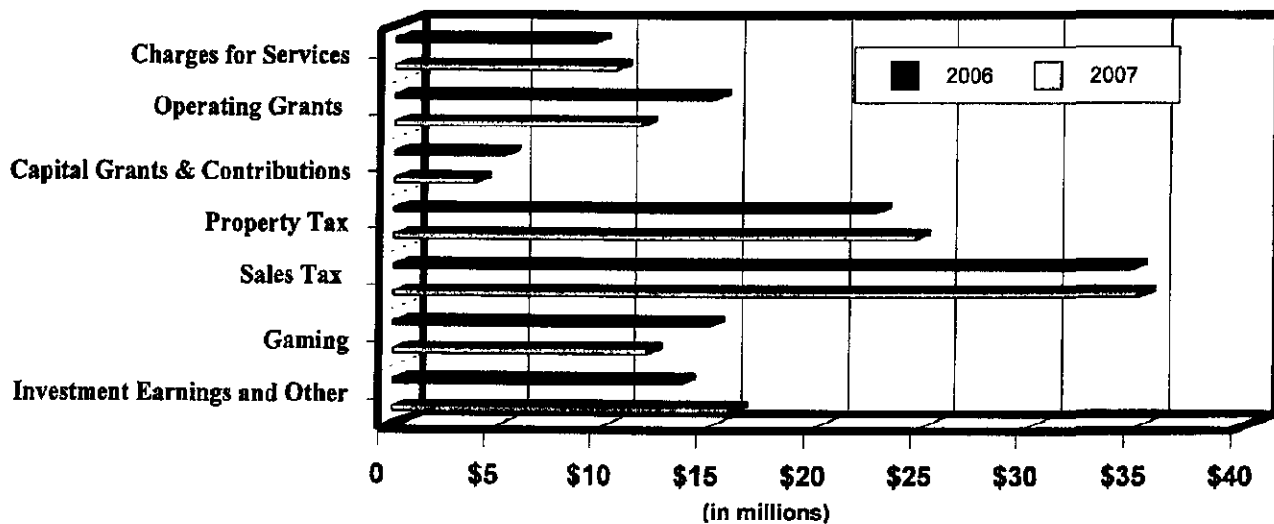
- As in the previous year, the business-type activities reported a \$516 thousand increase in net assets which is attributable primarily to a transfer of a gaming capital grant to fund an ongoing capital improvement project.

The following two charts depict the governmental activities' revenues and expenses for 2007 and 2006:

2007 and 2006 Governmental Expenses

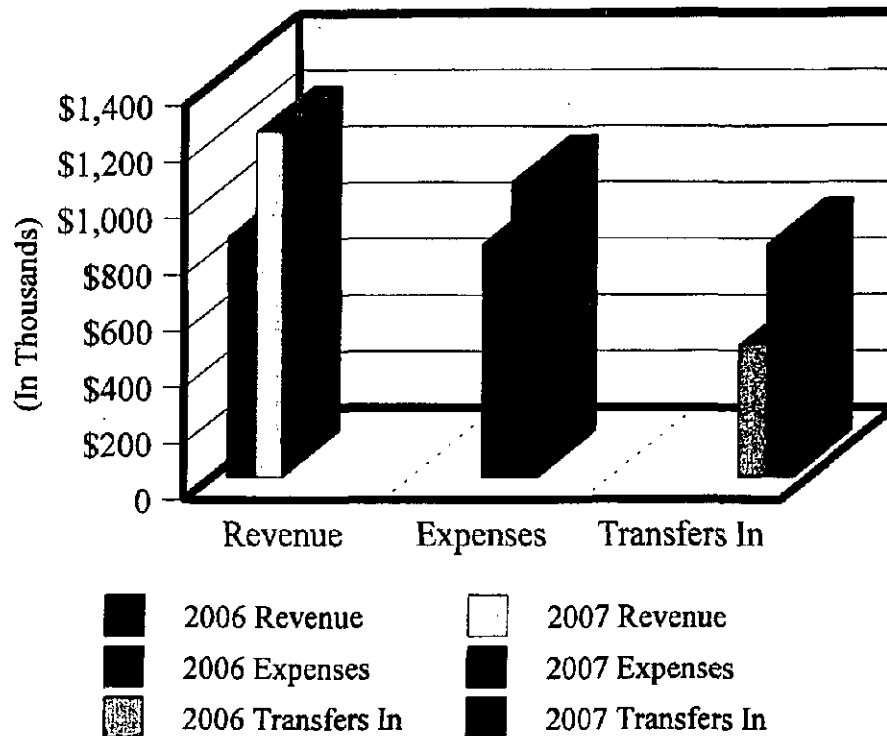


2007 and 2006 Governmental Revenues



The following chart depicts business type activities' revenues and expenses:

2007 and 2006 Revenues and Expenses for Business Type



Financial Analysis of the Government's Funds

The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

Governmental Funds

As noted earlier, the focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$212 million, an increase of \$11 million in comparison with the prior year. Approximately 64.1% (or \$135.5 million) of the \$212 million fund balance is either *reserved or designated* to indicate that it is not available for new spending because it has already been committed to the following:

- (1) capital improvement projects already planned (\$98.8 million),
- (2) budget stabilization or capital improvement designations (\$10 million),
- (3) liquidation of contracts and purchase orders executed before December 31, 2007 (\$25.8 million),
- (4) advances to other funds and other long term receivables not anticipated on being collected in the short term (\$220 thousand), and
- (5) investment in inventories which have already been spent (\$683 thousand).

Approximately 35.9% of the fund balance (\$76 million) constitutes *unreserved, undesignated fund balance*, which is available for spending in the coming year. **When analyzing this unreserved, undesignated fund balance, caution should be exercised since the majority of these funds are reported in special revenue funds that have been established to segregate and report revenue streams (i.e. property taxes, sales taxes or grant funds) that are restricted in their use.** Accounting principles require that since these funds were created for a limited purpose, a reservation of fund balance is not to be reported unless the reservation is more limited than the purpose of the fund itself. Therefore, spending in the coming year is already limited to the specific purpose of the fund itself. A prime example is the Solid Waste Fund which reports the activity for the solid waste sales tax approved by the electorate and collected in previous years. While this fund has \$14.1 million of the \$76 million, these funds must legally be spent on residential solid waste collection programs as approved in the initial sales tax proposition. It is important to note also that since the sales tax collection was discontinued for this fund in 2002, this fund balance has been utilized to continue operating this program. Long term planning will be needed to determine how this public service will be continued when these remaining funds are fully utilized. Besides the Solid Waste Fund, the Office of Juvenile Justice Services Fund has \$4.4 million of the \$76 million unreserved, undesignated fund balance. However, as with the previous example, this fund balance results primarily from property tax collections specifically approved by the electorate for juvenile justice services. These funds must be spent for this purpose which is why they are reported in a special revenue fund. A third example of the limitations of the \$76 million unreserved, undesignated fund balance is the Health Unit Special Revenue Fund created to report the activity of the property tax approved by the electorate for the operation of the Calcasieu Parish Health Unit. This fund reported a \$6.5 million unreserved, undesignated fund balance as of December 31, 2007 however this amount is restricted to future spending for health unit related operations only.

While the above three examples account for almost one-third of the \$76 million unreserved, undesignated fund balance, it is also important to note that all of the unreserved, undesignated fund balances will be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. Of primary concern is the Public Works Operating Fund which is heavily dependent on sales tax collections to fund its annual budget (80% of its revenue stream). At the end of 2007, this fund reported \$20.2 million of the \$76 million unreserved, undesignated fund balance. However, a healthy fund balance must be maintained especially in this fund since it provides critical

services to the public. Any reduction in sales tax collections, or unanticipated expenditure, will require use of this fund balance. While the local current economic conditions have not required the use of this fund balance, it is not a guarantee that the local economy will not follow the national economic trends. The fund has already experienced substantially higher road construction and fuel costs and anticipate that inflationary factors will create pressures leading to continued higher costs across the board, including personnel and employee benefit costs. We are also concerned about the effect these increased costs will have on our taxpayers' spending and on our future sales tax revenues. Another major fund with unreserved, undesignated fund balance is the Gaming Fund with a reported December 31, 2007 balance of \$13.4 million. The intention of this fund is to provide reimbursements for capital or nonrecurring expenditures. While any grants that have been awarded as of December 31, 2007 are reflected in the unreserved, designated fund balance at year end, the reader is reminded that portions of the \$13.4 million undesignated fund balance have subsequently been awarded in 2008 or have been discussed as being dedicated for a particular project.

The general fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated need. At the end of the year, unreserved fund balance of the general fund was \$10.1 million which is an increase of \$700 thousand over 2006. Of this \$10.1 million unreserved fund balance, \$5 million is already designated for budget stabilization activity in 2008. The remaining \$5.1 million is unreserved and undesignated. However, as with the previous discussion for Public Works Operating, a sufficient fund balance should be maintained to cover any future reductions in revenue or unanticipated expenditures. The 2007 reported balance of \$5.1 million is less than six months of the current year's expenditure requirements and with the economic factors that affect this particular fund, caution is urged regarding "saving for a rainy day." The General Fund also reports the costs of maintaining the jail and the courthouse complex as well as the costs associated with the jail prisoners (i.e. meals and medical costs). These costs are always increasing and while the Parish is aggressively attempting to lower these costs as much as possible the costs still have a significant impact on the General Fund unreserved fund balance and with less than six months of expenditures in reserve, careful consideration should be given to any additional reduction of this fund.

At the end of the year, unreserved fund balance of the Public Works Operating Fund was \$25.2 million, while the total fund balance increased to \$26 million (from \$22.5 million in 2006). Reserved fund balance for both 2007 and 2006 remains at \$800 thousand. For the three years prior to 2006, this fund's annual expenditures exceeded the revenue sources. In 2006 and 2007, sales tax revenue jumped from an average of \$7.4 million a year for 2003 to 2005 to an average of \$10.7 million a year for 2006 and 2007. This sales tax increase is the primary difference in the reporting of a deficit operating balance to a positive change in fund balance. However, the sales tax increase which has been attributable to Hurricane Rita recovery spending may level off at any time. With expenditures increasing for a variety of reasons, a good healthy fund balance will be needed for this fund to continue operating with the current service levels.

At the end of the year, unreserved fund balance of the Office of Juvenile Justice Fund was \$4.4 million which is an increase of \$200 thousand during 2007. Increases in property tax revenue is the primary contributing factor for the increase.

The Gaming Fund had a total fund balance of \$35 million in 2007 compared to \$32.2 million in 2006. Of the current year total fund balance of \$35 million, \$21.6 million is reserved or designated

while \$13.4 million is unreserved and undesignated. However, as stated before, portions of the \$13.4 million undesignated balance have been allocated or earmarked for certain capital projects in 2008. All of the gaming funds are utilized for capital improvement projects or nonrecurring items. The gaming fund's net change in fund balance went from \$4.9 million in 2006 to \$2.8 million in 2007. This decrease is attributable to the execution of a cooperative endeavor agreement with the City of Lake Charles whereby all gaming revenues for participating entities would be pooled into the Calcasieu Parish Gaming Revenue District and redistributed based on an pre-determined allocation formula. As discussed previously in the Government-Wide Financial Analysis Section of this report, the Parish believes that this decrease is only short term in nature and that from a long term perspective, the Parish and all governmental entities inside Calcasieu Parish will benefit.

The unreserved but designated fund balance for the Road Capital Improvement Fund decreased from \$77 million to \$75.6 million while the total fund balance increased from \$85.6 million to \$91.4 million. The total fund balance is either (1) reserved for construction commitments incurred (\$15.7 million) or inventory already purchased (\$152 thousand) or (2) designated for capital projects (\$75.6 million). The latter amount reflects the Parish's intent to spend these funds, which are legally restricted to road projects as required by the sales and property tax propositions passed by the electorate. The decrease in the unreserved fund balance is attributable to the change in construction commitments from one year to the next which are actual contracts for road work that have been executed but not completed. While total fund balance increased from 2006 to 2007 it is important to note that the increase in fund balance from year to year is fluctuating quite significantly due to changes in sales tax revenue which were higher in 2006 and 2007 due to Hurricane Rita recovery spending. Even with the larger revenue increase, expenditures are increasing exponentially due to higher costs of fuel, materials, etc. The expenditure increase certainly exceeds the additional sales tax revenue thereby creating lower annual increases in fund balance. This fund traditionally increases fund balance from one year to the next in order to accumulate funds necessary to perform various road projects. Public Works has developed a projection of revenue and expenditures through 2012 (the year that one of the sales tax propositions expires) identifying the use of available funds.

Proprietary Funds: The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the three enterprise funds were \$979 thousand at the end of the year. This resulted in an increase of unrestricted net assets of \$144 thousand which is attributable to the increase charges for services. One of the water districts implemented a rate increase in 2007.

General Fund Budgetary Highlights

During 2007, there was \$119,662 increase in appropriations between the original and final amended general fund budget. The following are the components of that increase:

- Weed and grass cutting and demolition costs were increased \$69,000 as well as related charges for funding this increase.
- The expenditure for election cost was increased by \$110,000.
- The budget for the Office of Emergency Preparedness was increased by \$77,700 largely due to the purchase of communications equipment.
- The Facilities Management budget was actually decreased \$137,038 due mainly to utilities not increasing to the extent originally expected.

The material differences between the actual results and final amended budgeted amounts in the General Fund are as follows:

- Investment income earned in excess of the budgeted amount was \$280,222. Conservative estimates are used in this budget process due to the volatility of interest rates. A more detailed discussion of the increased investment income is also made in the Government Wide Financial Analysis Section.
- Actual correctional expenditures were \$429,860 less than the budgeted amount. Approximately, one-half of this was due to a decrease in the amount spent for medical care for the prisoners. The other half is largely due to major facility repairs that were not completed in 2007, as well as utilities of the prison that did not increase substantially as originally projected.
- Facilities Management actual expenditures were \$225,828 less than the final budget. Some positions budgeted for were not filled and there were some projects budgeted for that were not completed by year end.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2007, totaled approximately \$453 million (net of accumulated depreciation). This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Note 8). The Parish has capitalized all general capital assets.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100 with 100 as the highest level. The average ratings for 2003, 2004, 2005, 2006 and 2007 have met this Parish minimum level

with ratings of 86, 86, 87, 86 and 89 respectively. While the Parish exceeded the minimum rating of 80 for the calendar year 2007, the actual maintenance costs exceeded the budget estimates due to increased costs associated with all construction projects. Not only did the actual exceed the budget estimates but the actual costs from 2006 to 2007 were significantly higher, primarily due to increased costs with materials and contracts. This issue is not particular to the Parish but to all levels of government.. See the Required Supplementary Information (page 93 - 94) for a discussion of the "modified approach" for infrastructure assets.

The increase in the Parish's total capital assets, net of depreciation, for the current fiscal year was 2.3%, with the majority of this increase attributable to governmental activities. Major capital asset events during the current year included the following:

- Various road construction throughout the Parish (\$2.6 million).
- Ongoing Prien Lake Park renovation plan (\$6.3 million overall with \$3 million in 2007).
- Ongoing exterior renovations to the Magnolia Building (\$1 million).
- Completion of the Calcasieu Point pier and shoreline restoration project and the Old Highway 90 boat launch project (\$400 thousand).
- Ongoing Mossville sewer line installation project (\$700 thousand).
- Completion of the Public Works' West Maintenance Facility (\$4.4 million overall with \$800 thousand in 2007).

The following is a schedule of capital assets at December 31, 2007 and 2006:

Capital Assets, Net of Depreciation (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Land	\$ 12,247	\$ 11,641	\$ 203	\$ 203	\$ 12,450	\$ 11,844
Buildings & Improvements	50,984	46,939	29	31	51,013	46,970
Improvements other than Buildings	—	—	6,407	5,164	6,407	5,164
Roads	357,303	354,669	—	—	357,303	354,669
Bridges	7,299	6,908	—	—	7,299	6,908
Machinery & Equipment	7,304	7,004	191	68	7,495	7,072
Construction in Progress	11,518	10,181	25	585	11,543	10,766
Total	<u>\$ 446,655</u>	<u>\$ 437,342</u>	<u>\$ 6,855</u>	<u>\$ 6,051</u>	<u>\$ 453,510</u>	<u>\$ 443,393</u>

Additional information on the Parish's capital assets can be found in Note 8, page 68 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$357 thousand which includes general obligation and revenue bonds payable. Although this debt relates to the blended component units, we consider this debt backed by the full faith and credit of the Parish. The remainder of the debt represents special assessment debt with government commitment. Special assessment debt outstanding at December 31, 2007 is \$18 thousand.

Outstanding Debt
General Obligation Bonds, Revenue Bonds and Special Assessment Debt
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
General Obligation Bonds	\$ —	\$ —	\$ 226	\$ 265	\$ 226	\$ 265
Revenue Bonds	—	—	131	146	131	146
Special Assessment Debt with Governmental Commitment	18	35	—	—	18	35
Total	\$ 18	\$ 35	\$ 357	\$ 411	\$ 375	\$ 446

Additional information on the Parish's long-term debt can be found in Note 10 on page 72 of this report.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors considered in going into 2008 fiscal year.

- At the end of 2007, the unemployment rate for the Parish was 3.7% compared to the state average of 3.8% and the national average of 4.6%. In April 2008, the Parish rate of 3.4% was still lower than the average in the state of 4.1% and the national average of 5%.
- As with the unemployment rate above, the local housing market is expected to continue to better the national trends. Early 2008 housing indicators (listings, volumes and sales prices) do reflect lower numbers but not nearly as dismal as the national housing statistics.
- While the sales tax revenue budget estimates for the Parish for 2008 were prepared utilizing a 10% reduction from the 2007 projected final amounts, it appears that the January 2008 to May 2008 amounts have instead increased over that from the same periods in 2007.
- For property tax revenue, the 2008 budget estimates projected a 11% increase.

Request for Information

The financial report is designed to provide a general overview of the finances of the Calcasieu Parish Police Jury for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional information, including component unit information, should be addressed to the Division of Finance, P. O. Drawer 3287, Lake Charles, LA, 70602.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 77,533,330	\$ 315,694	\$ 77,849,024	\$ 24,802,161
Investments	140,315,877	488,990	140,804,867	75,362,336
Receivables - net	35,476,522	268,389	35,744,911	45,574,396
Due from other governments	2,584,861	-	2,584,861	1,933,457
Internal balances	48,246	(48,246)	-	-
Due from component units	12,538	-	12,538	-
Due from primary government	-	-	-	345,180
Prepaid items	431,688	-	431,688	487,644
Inventory	682,577	-	682,577	1,446,757
Deferred bond issuance costs	-	-	-	1,153,426
Other assets	-	4,214	4,214	451,346
Restricted assets:				
Cash and cash equivalents	-	51,084	51,084	5,936,900
Investments	-	204,831	204,831	15,723,026
Receivables - net	-	60,649	60,649	198,158
Capital assets:				
Non-depreciable	381,068,360	228,593	381,296,953	44,323,061
Depreciable, net	65,586,747	6,626,731	72,213,478	124,912,578
Total assets	<u>\$ 703,740,746</u>	<u>\$ 8,200,929</u>	<u>\$ 711,941,675</u>	<u>\$ 342,650,426</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 7,244,315	\$ 69,942	\$ 7,314,257	\$ 11,063,652
Due to other governments	2,426,835	4,598	2,431,433	1,281,106
Due to primary government	-	-	-	12,538
Due to component units	345,180	-	345,180	-
Unearned revenue	26,505,476	-	26,505,476	18,268,933
Other liabilities	459,984	-	459,984	36,235
Current portion of long-term liabilities:				
Compensated absences	489,768	7,822	497,590	1,863,749
Capital lease obligations	-	-	-	411,304
Special assessment debt with government commitment	8,954	-	8,954	-
Liabilities from restricted assets	-	80,255	80,255	600,091
Tax anticipation notes payable	-	-	-	40,000
Bonds payable	-	46,810	46,810	7,748,873
Estimated liability for claims	1,402,504	-	1,402,504	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	442,479
Special assessment debt with government commitment	8,954	-	8,954	-
Bonds payable	-	310,150	310,150	89,081,911
Estimated liability for claims	1,425,807	-	1,425,807	-
Total liabilities	<u>40,317,777</u>	<u>519,577</u>	<u>40,837,354</u>	<u>130,850,871</u>
NET ASSETS				
Invested in capital assets, net of related debt	446,655,107	6,498,364	453,153,471	121,641,463
Restricted for:				
Debt service	-	236,309	236,309	9,104,058
External legal constraints	100,659,646	-	100,659,646	-
Capital improvement projects	52,661,774	-	52,661,774	4,257,750
Unrestricted	63,446,442	946,679	64,393,121	76,796,284
Total net assets	<u>\$ 663,422,969</u>	<u>\$ 7,681,352</u>	<u>\$ 671,104,321</u>	<u>\$ 211,799,555</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 21,508,802	\$ 8,487,602	\$ 1,328,126	\$ 101,903
Public safety	13,473,703	684,024	2,722,049	412,185
Public works	37,295,577	217,811	27,123	2,514,777
Sanitation	4,955,223	1,650	2,934	-
Health and welfare	9,340,428	232,749	4,790,732	-
Culture and recreation	1,503,042	108,549	157	731,004
Economic development	4,340,881	734,128	2,778,289	30,519
Interest and fiscal charges	1,328	-	-	-
Total governmental activities	92,418,984	10,466,513	11,649,410	3,790,388
Business-type activities:				
Water	666,944	629,456	-	177,992
Sewer	380,505	156,018	-	290
Total business-type activities	1,047,449	785,474	-	178,282
Total primary government	\$ 93,466,433	\$ 11,251,987	\$ 11,649,410	\$ 3,968,670
Component units:				
Calcasieu Parish Public Trust Authority	\$ 2,155,381	\$ 2,242,210	\$ -	\$ -
West Calcasieu Cameron Hospital	58,572,965	57,268,353	80,151	-
Sulphur Parks and Recreation	4,504,034	1,740,802	-	-
Gravity Drainage District 4 of Ward 3	2,364,474	-	-	-
Parish Library	6,917,237	156,070	190,332	672,328
Other component units	32,409,607	12,860,268	5,314,640	8,393,727
Total component units	\$ 106,923,698	\$ 74,267,703	\$ 5,585,123	\$ 9,066,055

General revenues:

Taxes:

 Property

 Sales

 Franchise

Gaming revenues

Grants and contributions not restricted to specific programs

Investment earnings

Gain on sale of capital assets

Miscellaneous

Transfers

 Total general revenues and transfers

Change in net assets

Net assets - beginning of year, as restated

Net assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (11,591,171)		\$ (11,591,171)	
(9,655,445)		(9,655,445)	
(34,535,866)		(34,535,866)	
(4,950,639)		(4,950,639)	
(4,316,947)		(4,316,947)	
(663,332)		(663,332)	
(797,945)		(797,945)	
(1,328)		(1,328)	
(66,512,673)		(66,512,673)	
-	\$ 140,504	140,504	
-	(224,197)	(224,197)	
-	(83,693)	(83,693)	
(66,512,673)	(83,693)	(66,596,366)	
			\$ 86,829
			(1,224,461)
			(2,763,232)
			(2,364,474)
			(5,898,507)
			(5,840,972)
			(18,004,817)
24,474,398	206,842	24,681,240	32,589,030
35,000,952	-	35,000,952	-
534,227	-	534,227	-
11,963,106	-	11,963,106	-
2,522,150	-	2,522,150	877,689
12,641,862	56,110	12,697,972	4,055,604
22,906	450	23,356	22,418
260,448	-	260,448	1,437,215
(827,897)	827,897	-	-
86,592,152	1,091,299	87,683,451	38,981,956
20,079,479	1,007,606	21,087,085	20,977,139
643,343,490	6,673,746	650,017,236	190,822,416
\$ 663,422,969	\$ 7,681,352	\$ 671,104,321	\$ 211,799,555

CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund
ASSETS			
Cash and cash equivalents	\$ 3,827,805	\$ 8,745,223	\$ 1,527,524
Investments	6,617,109	16,207,887	2,932,338
Receivable (net of allowances for uncollectibles):			
Property taxes	8,071,316	-	3,700,143
Sales taxes	-	1,078,937	-
Franchise taxes	354,116	-	-
Special assessments	977	-	-
Interest receivable	70,076	157,398	31,850
Due from other governmental units	232,635	95,309	100,048
Due from other funds	254,900	14,677	10,632
Due from component units	319	935	-
Advances to other funds	80,478	-	-
Loan receivable	-	-	-
Other receivables	32,167	22,672	10,800
Inventory	-	530,255	-
Total assets	<u>\$ 19,541,898</u>	<u>\$ 26,853,293</u>	<u>\$ 8,313,335</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 952,969	\$ 178,726	\$ 53,051
Accrued liabilities	86,398	251,987	89,229
Due to other governmental units	37,579	621	20,965
Due to other funds	20,455	116,341	-
Due to component units	11,344	-	-
Advance from other funds	-	-	-
Deferred revenues	8,154,825	-	3,752,739
Retainage payable	-	-	-
Enterprise zone rebate liability	-	262,500	-
Other liabilities	-	-	-
Total liabilities	<u>9,263,570</u>	<u>810,175</u>	<u>3,915,984</u>
Fund balances:			
Reserved for:			
Encumbrances	65,341	272,852	13,778
Committed appropriations	-	-	-
Advances	80,478	-	-
Loan receivable	-	-	-
Inventories	-	530,255	-
Unreserved, designated for, reported in:			
Capital improvements	-	-	-
Budget stabilization	5,000,000	5,000,000	-
Special revenue funds	-	-	-
Capital Projects Funds	-	-	-
Unreserved/ undesignated, reported in:			
General Fund	5,132,509	-	-
Special Revenue Funds	-	20,240,011	4,383,573
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Total fund balances	<u>10,278,328</u>	<u>26,043,118</u>	<u>4,397,351</u>
Total liabilities and fund balances	<u>\$ 19,541,898</u>	<u>\$ 26,853,293</u>	<u>\$ 8,313,335</u>

The accompanying notes are an integral part of this statement.

Criminal Court Fund	Gaming Fund	Road Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 624,432	\$ 11,028,163	\$ 31,627,311	\$ 16,808,463	\$ 74,188,921
874,232	21,084,276	59,000,384	27,273,277	133,989,503
3,500,762	-	3,298,444	7,289,607	25,860,272
-	-	2,459,061	-	3,537,998
-	-	-	-	354,116
-	-	-	18,040	19,017
10,225	215,160	600,494	285,566	1,370,769
52,505	-	259,346	1,754,331	2,494,174
5,849	-	173,841	138,512	598,411
-	11,284	-	-	12,538
-	-	-	-	80,478
-	-	-	139,957	139,957
-	2,983,313	-	596,226	3,645,178
-	-	152,322	-	682,577
<u>\$ 5,068,005</u>	<u>\$ 35,322,196</u>	<u>\$ 97,571,203</u>	<u>\$ 54,303,979</u>	<u>\$ 246,973,909</u>
\$ 22,367	\$ 97,853	\$ 2,115,501	\$ 1,489,669	\$ 4,910,136
78,074	-	-	313,716	819,404
-	-	-	77,500	136,665
-	9,665	-	461,227	607,688
83,269	4,111	-	-	98,724
-	-	-	80,478	80,478
3,550,496	255,000	3,359,469	8,103,840	27,176,369
-	-	653,707	590,350	1,244,057
-	-	-	-	262,500
-	-	-	63,232	63,232
<u>3,734,206</u>	<u>366,629</u>	<u>6,128,677</u>	<u>11,180,012</u>	<u>35,399,253</u>
-	-	15,679,865	5,027,360	21,059,196
-	2,183,717	-	2,558,306	4,742,023
-	-	-	-	80,478
-	-	-	139,957	139,957
-	-	152,322	-	682,577
-	19,392,878	75,610,339	-	95,003,217
-	-	-	-	10,000,000
-	-	-	832,320	832,320
-	-	-	2,998,306	2,998,306
-	-	-	-	5,132,509
1,333,799	13,378,972	-	33,756,265	73,092,620
-	-	-	(2,148,676)	(2,148,676)
-	-	-	(39,871)	(39,871)
<u>1,333,799</u>	<u>34,955,567</u>	<u>91,442,526</u>	<u>43,123,967</u>	<u>211,574,656</u>
<u>\$ 5,068,005</u>	<u>\$ 35,322,196</u>	<u>\$ 97,571,203</u>	<u>\$ 54,303,979</u>	<u>\$ 246,973,909</u>

CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007

Fund balances - total governmental funds \$ 211,574,656

Amounts reported for governmental activities in the
statement of net assets because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in governmental funds.

Governmental capital assets	493,289,288	
Less accumulated depreciation	<u>(46,648,427)</u>	446,640,861

Some revenues were collected more than sixty days
after year end and therefore, are not available
soon enough to pay for current-period expenditures.

Special assessments	10,588	
Insurance recoveries	490,348	
Other revenues	<u>233,411</u>	734,347

Some liabilities are not due and payable in the current period and,
therefore, are not reported in the governmental funds. These
liabilities consist of the following:

Compensated absences	(481,017)	
Special assessments debt with government commitment	(17,908)	
Accrued interest payable	<u>(412)</u>	(499,337)

Some payables do not meet the criteria for reporting
under the modified accrual basis of accounting and are
not reported in the fund level statements.

(396,848)

Internal service funds are used by management to charge the cost of
its self insured insurance programs to individual funds. The assets
and liabilities of the internal service funds are included in governmental
activities in the statement of net assets.

5,369,290

Net assets of governmental activities

\$ 663,422,969

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund	Criminal Court Fund
REVENUES				
Taxes:				
Property	\$ 7,855,271	\$ -	\$ 3,477,859	\$ 3,290,174
Sales	-	10,758,141	-	-
Other taxes	534,227	76,503	-	-
Special assessments levied	5,124	-	-	-
Licenses and permits	-	63,300	-	-
Intergovernmental revenues	2,237,987	377,381	488,568	1,369,713
Charges for services	515,142	67,081	33,322	306,093
Fines and forfeitures	251,064	-	998	731,991
Investment earnings	761,731	1,258,224	306,189	130,660
Gaming revenue	-	499,953	-	-
Sale of assets	2,379	43,743	14	-
Donations	-	-	69,080	-
Miscellaneous revenues	12,331	206,796	291	71
Total revenues	<u>12,175,256</u>	<u>13,351,122</u>	<u>4,376,321</u>	<u>5,828,702</u>
EXPENDITURES				
Current:				
General government	6,540,069	-	-	3,327,766
Public safety	3,549,874	-	3,728,279	-
Public works	-	12,314,710	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	248,380	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	711,006	-	-	-
Intergovernmental	657,619	-	-	2,451,798
Total expenditures	<u>11,706,948</u>	<u>12,314,710</u>	<u>3,728,279</u>	<u>5,779,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>468,308</u>	<u>1,036,412</u>	<u>648,042</u>	<u>49,138</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	14,886	2,633	-	-
Transfers in	1,437,854	2,936,814	-	-
Transfers out	(1,105,659)	(195,000)	(448,525)	-
Total other financing sources and uses	<u>347,081</u>	<u>2,744,447</u>	<u>(448,525)</u>	<u>-</u>
Net change in fund balances	815,389	3,780,859	199,517	49,138
Fund balances at beginning of year	9,462,939	22,517,243	4,197,834	1,284,661
Change in reserves for inventories	-	(254,984)	-	-
Fund balances at end of year	<u>\$ 10,278,328</u>	<u>\$ 26,043,118</u>	<u>\$ 4,397,351</u>	<u>\$ 1,333,799</u>

The accompanying notes are an integral part of this statement.

<u>Gaming Fund</u>	<u>Road Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,040,401	\$ 6,810,695	\$ 24,474,400
-	24,242,811	-	35,000,952
-	-	-	610,730
-	-	14,098	19,222
-	87,430	2,018,524	2,169,254
-	1,953,247	11,478,080	17,904,976
-	-	2,891,856	3,813,494
-	-	21,616	1,005,669
1,835,681	5,076,532	2,759,617	12,128,634
10,963,199	-	499,953	11,963,105
-	-	1,092	47,228
-	-	13,165	82,245
-	-	191,905	411,394
<u>12,798,880</u>	<u>34,400,421</u>	<u>26,700,601</u>	<u>109,631,303</u>
246,749	-	3,355,531	13,470,115
142,670	-	4,609,286	12,030,109
579,751	926,353	29	13,820,843
-	-	4,945,907	4,945,907
143,000	-	8,773,219	8,916,219
721,726	-	435,754	1,157,480
146,381	-	4,203,108	4,597,869
-	-	16,925	16,925
-	-	1,761	1,761
-	24,719,953	7,905,055	33,336,014
<u>1,511,938</u>	-	<u>469,328</u>	<u>5,090,683</u>
<u>3,492,215</u>	<u>25,646,306</u>	<u>34,715,903</u>	<u>97,383,925</u>
<u>9,306,665</u>	<u>8,754,115</u>	<u>(8,015,302)</u>	<u>12,247,378</u>
-	-	483,863	501,382
1,036,726	173,841	8,929,112	14,514,347
<u>(7,581,174)</u>	<u>(3,126,792)</u>	<u>(3,988,270)</u>	<u>(16,445,420)</u>
<u>(6,544,448)</u>	<u>(2,952,951)</u>	<u>5,424,705</u>	<u>(1,429,691)</u>
2,762,217	5,801,164	(2,590,597)	10,817,687
32,193,350	85,599,074	45,714,564	200,969,665
-	42,288	-	(212,696)
<u>\$ 34,955,567</u>	<u>\$ 91,442,526</u>	<u>\$ 43,123,967</u>	<u>\$ 211,574,656</u>

**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

Net change in fund balances - total governmental funds \$ 10,817,687

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in
the statement of activities the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay	13,217,831	
Depreciation expense	<u>(3,783,182)</u>	9,434,649

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets.	(117,563)
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Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. Other revenues	(518,696)
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Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity.	(212,696)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Principal payments	16,925
--	--------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Accounts payable	(105,226)	
Accrued interest payable	433	
Compensated absences	<u>10,409</u>	(94,384)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds is reported with government activities.	<u>753,557</u>
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Change in net assets of governmental activities	<u>\$ 20,079,479</u>
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The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 7,625,937	\$ 7,625,937	\$ 7,681,181	\$ 55,244
Other taxes, penalties and interest	472,000	472,000	399,670	(72,330)
Intergovernmental revenues	2,062,964	2,062,964	1,937,854	(125,110)
Charges for services	416,500	485,500	495,661	10,161
Fines and forfeitures	230,000	230,000	256,409	26,409
Investment income	400,000	400,000	680,222	280,222
Sale of assets	-	-	2,379	2,379
Miscellaneous revenues	-	-	11,227	11,227
Total revenues	<u>11,207,401</u>	<u>11,276,401</u>	<u>11,464,603</u>	<u>188,202</u>
EXPENDITURES				
Current:				
General government				
Legislative	397,608	397,608	388,411	9,197
Registrar of Voters	269,050	269,050	176,066	92,984
Facilities Management	4,391,627	4,254,589	4,028,761	225,828
Government Channel	313,776	313,776	248,677	65,099
Office of Special Projects	99,277	99,277	91,177	8,100
Public safety:				
Emergency Preparedness	867,344	945,044	970,786	(25,742)
Correctional	3,498,416	3,498,416	3,068,556	429,860
Economic development:				
County Agent	278,325	278,325	246,567	31,758
Nondepartmental:				
Intergovernmental grants	1,523,194	1,523,194	1,336,891	186,303
Miscellaneous	658,641	837,641	849,148	(11,507)
Total expenditures	<u>12,297,258</u>	<u>12,416,920</u>	<u>11,405,040</u>	<u>1,011,880</u>
Excess (deficiency) of revenues over expenditures	<u>(1,089,857)</u>	<u>(1,140,519)</u>	<u>59,563</u>	<u>1,200,082</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	14,886	14,886
Transfers in	1,655,545	1,655,545	1,541,030	(114,515)
Transfers out	(959,182)	(959,182)	(985,782)	(26,600)
Total other financing sources (uses)	<u>696,363</u>	<u>696,363</u>	<u>570,134</u>	<u>(126,229)</u>
Net change in fund balances	(393,494)	(444,156)	629,697	1,073,853
Fund balances beginning of year	<u>9,649,343</u>	<u>9,649,343</u>	<u>9,831,765</u>	<u>182,422</u>
Fund balances end of year	<u>\$ 9,255,849</u>	<u>\$ 9,205,187</u>	<u>\$ 10,461,462</u>	<u>\$ 1,256,275</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
PUBLIC WORKS OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 8,750,000	\$ 8,750,000	\$ 10,516,034	\$ 1,766,034
Other taxes	35,000	35,000	39,447	4,447
Licenses and permits	-	-	62,100	62,100
Intergovernmental revenues	353,592	353,592	608,758	255,166
Investment income	620,000	620,000	1,078,190	458,190
Charges for services	100,000	100,000	69,702	(30,298)
Gaming revenues	400,000	400,000	542,674	142,674
Sale of assets	10,000	10,000	43,743	33,743
Miscellaneous revenues	-	-	24,841	24,841
Total revenues	<u>10,268,592</u>	<u>10,268,592</u>	<u>12,985,489</u>	<u>2,716,897</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	13,226,190	13,269,846	12,294,031	975,815
Nondepartmental:				
Enterprise Zone Rebate	500,075	500,075	76	499,999
Total expenditures	<u>13,726,265</u>	<u>13,769,921</u>	<u>12,294,107</u>	<u>1,475,814</u>
Excess (deficiency) of revenues over expenditures	<u>(3,457,673)</u>	<u>(3,501,329)</u>	<u>691,382</u>	<u>4,192,711</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	2,633	2,633
Transfers in	2,414,399	2,414,399	2,936,814	522,415
Transfers out	(195,000)	(195,000)	(195,000)	-
Total other financing sources (uses)	<u>2,219,399</u>	<u>2,219,399</u>	<u>2,744,447</u>	<u>525,048</u>
Net change in fund balances	(1,238,274)	(1,281,930)	3,435,829	4,717,759
Fund balances beginning of year	<u>19,933,465</u>	<u>19,933,465</u>	<u>21,564,133</u>	<u>1,630,668</u>
Fund balances end of year	<u>\$ 18,695,191</u>	<u>\$ 18,651,535</u>	<u>\$ 24,999,962</u>	<u>\$ 6,348,427</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 3,371,040	\$ 3,371,040	\$ 3,400,826	\$ 29,786
Intergovernmental revenues	396,474	396,474	404,254	7,780
Charges for services	38,900	38,900	37,102	(1,798)
Fines and forfeitures	250	250	998	748
Investment income	175,000	175,000	269,988	94,988
Sale of assets	-	-	14	14
Donations	-	-	50,000	50,000
Miscellaneous revenues	300	300	290	(10)
Total revenues	<u>3,981,964</u>	<u>3,981,964</u>	<u>4,163,472</u>	<u>181,508</u>
EXPENDITURES				
Current:				
Public safety	<u>3,751,410</u>	<u>3,751,410</u>	<u>3,619,173</u>	<u>132,237</u>
Excess (deficiency) of revenues over expenditures	<u>230,554</u>	<u>230,554</u>	<u>544,299</u>	<u>313,745</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	25,316	25,316	7,674	(17,642)
Transfers out	<u>(133,160)</u>	<u>(448,525)</u>	<u>(448,525)</u>	-
Total other financing sources (uses)	<u>(107,844)</u>	<u>(423,209)</u>	<u>(440,851)</u>	<u>(17,642)</u>
Net change in fund balances	122,710	(192,655)	103,448	296,103
Fund balances beginning of year	<u>4,211,176</u>	<u>4,211,176</u>	<u>4,397,468</u>	<u>186,292</u>
Fund balances end of year	<u>\$ 4,333,886</u>	<u>\$ 4,018,521</u>	<u>\$ 4,500,916</u>	<u>\$ 482,395</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
CRIMINAL COURT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 3,178,372	\$ 3,178,372	\$ 3,217,250	\$ 38,878
Intergovernmental revenues	564,500	564,500	850,250	285,750
Charges for services	1,342,500	1,342,500	1,215,040	(127,460)
Fines and forfeitures	1,000,000	1,000,000	876,055	(123,945)
Investment income	70,000	70,000	119,795	49,795
Miscellaneous revenues	-	-	71	71
Total revenues	<u>6,155,372</u>	<u>6,155,372</u>	<u>6,278,461</u>	<u>123,089</u>
EXPENDITURES				
Current:				
General government	<u>6,255,795</u>	<u>6,255,795</u>	<u>6,183,248</u>	<u>72,547</u>
Excess (deficiency) of revenues over expenditures	<u>(100,423)</u>	<u>(100,423)</u>	<u>95,213</u>	<u>195,636</u>
Fund balances beginning of year	<u>1,575,545</u>	<u>1,575,545</u>	<u>1,423,862</u>	<u>(151,683)</u>
Fund balances end of year	<u>\$ 1,475,122</u>	<u>\$ 1,475,122</u>	<u>\$ 1,519,075</u>	<u>\$ 43,953</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GAMING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Gaming revenues	\$ 12,710,450	\$ 12,710,450	\$ 10,518,585	\$ (2,191,865)
Investment income	750,000	750,000	1,585,120	835,120
Total revenues	13,460,450	13,460,450	12,103,705	(1,356,745)
EXPENDITURES				
Current:				
Public works	16,093,985	16,093,985	3,272,861	12,821,124
Excess (deficiency) of revenues over expenditures	(2,633,535)	(2,633,535)	8,830,844	11,464,379
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,036,725	1,036,725
Transfers out	(7,596,174)	(7,596,174)	(7,596,174)	-
Total other financing sources and uses	(7,596,174)	(7,596,174)	(6,559,449)	1,036,725
Net change in fund balances	(10,229,709)	(10,229,709)	2,271,395	12,501,104
Fund balances beginning of year	28,803,979	28,803,979	30,056,854	1,252,875
Fund balances end of year	\$ 18,574,270	\$ 18,574,270	\$ 32,328,249	\$ 13,753,979

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2007

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 315,694	\$ 3,344,409
Restricted cash and cash equivalents - bond covenants	51,084	-
Investments	488,990	6,326,374
Restricted investments - customer deposits	72,730	-
Restricted investments - bond covenants	132,101	-
Accounts receivable - net	73,749	-
Taxes receivable - net	140,282	-
Restricted taxes receivable - bond covenants	59,992	-
Interest receivable	5,863	70,569
Restricted interest receivable - bond covenants	657	-
Special assessments receivable	39,488	-
Due from other governments	-	27,633
Due from other funds	26,275	24,864
Prepaid items	-	431,688
Other current assets	9,007	478,246
Total current assets	<u>1,415,912</u>	<u>10,703,783</u>
Noncurrent assets:		
Deferred charges	4,214	-
Capital assets:		
Land	203,334	-
Buildings	100,350	-
Improvements other than buildings	9,375,333	-
Equipment	455,927	49,332
Construction in progress	25,259	-
Total capital assets	<u>10,160,203</u>	<u>49,332</u>
Accumulated depreciation	<u>(3,304,879)</u>	<u>(35,086)</u>
Net capital assets	<u>6,855,324</u>	<u>14,246</u>
Total noncurrent assets	<u>6,859,538</u>	<u>14,246</u>
Total assets	<u>\$ 8,275,450</u>	<u>\$ 10,718,029</u>

The accompanying notes are an integral part of this statement

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 25,076	\$ 104,042
Due to other governments	4,598	2,289,134
Due to other funds	41,862	-
Accrued liabilities	12,935	15,874
Retainage payable	31,931	-
Refundable customer deposits	72,730	-
Accrued interest payable	7,525	-
Other liabilities	-	134,252
Compensated absences	7,822	8,751
Bonds payable	46,810	-
Claims payable	-	1,402,504
Total current liabilities	<u>251,289</u>	<u>3,954,557</u>
Noncurrent long-term liabilities:		
Bonds payable	310,150	-
Claims payable	-	1,425,807
Total noncurrent liabilities	<u>310,150</u>	<u>1,425,807</u>
Total liabilities	<u>561,439</u>	<u>5,380,364</u>
NET ASSETS		
Invested in capital assets, net of related debt	6,498,364	14,246
Restricted for:		
Debt service	236,309	-
Unrestricted	<u>979,338</u>	<u>5,323,419</u>
Total net assets	<u>7,714,011</u>	<u>\$ 5,337,665</u>
Reconciliation to government-wide statement of net assets:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(32,659)</u>	
Net assets of business-type activities	<u>\$ 7,681,352</u>	

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 752,634	\$ 9,139,608
Miscellaneous revenues	32,840	-
Total operating revenues	<u>785,474</u>	<u>9,139,608</u>
OPERATING EXPENSES		
Personal services	270,337	170,176
Employee benefits	84,436	122,884
Supplies	112,188	17,473
Contractual services	273,378	652,767
Depreciation	271,058	3,893
Insurance premiums	-	2,154,118
Claims	-	6,891,382
Total operating expenses	<u>1,011,397</u>	<u>10,012,693</u>
Operating income (loss)	(225,923)	(873,085)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	206,842	-
Investment earnings	56,110	513,226
Interest expense	(24,755)	-
Sale of assets	450	-
Miscellaneous expense	(1,057)	-
Grant revenue	401	-
Total nonoperating revenues (expenses)	<u>237,991</u>	<u>513,226</u>
Income (loss) before contributions and transfers	12,068	(359,859)
Capital contributions	177,881	-
Transfers in	827,897	1,203,176
Transfers out	<u>-</u>	<u>(100,000)</u>
Change in net assets	1,017,846	743,317
Total net assets - beginning as restated	<u>6,696,165</u>	<u>4,594,348</u>
Total net assets - ending	<u>\$ 7,714,011</u>	<u>\$ 5,337,665</u>
Reconciliation to government-wide statements of activities:		
Change in net assets - proprietary funds	\$ 1,017,846	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(10,240)</u>	
Change in net assets - business-type activities	<u>\$ 1,007,606</u>	

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 774,541	\$ 3,863,944
Receipts from interfund users	-	5,352,199
Payments to suppliers for goods and services	(335,911)	(10,603,453)
Payments to employees for services and benefits	(327,333)	(246,765)
Payments to interfund provider of services	(73,564)	-
Other operating revenues	7,200	-
Net cash provided by (used for) operating activities	<u>44,933</u>	<u>(1,634,075)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	173,996	-
Transfers in from other funds	199,372	1,103,176
Member self-insured health claims residual	-	548,667
Net cash provided by (used for) noncapital financing activities	<u>373,368</u>	<u>1,651,843</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Receipt from grants	25,846	-
Capital contributions	100,000	-
Transfers in from other funds	625,000	-
Proceeds from sale of assets	450	-
Acquisition and construction of capital assets	(1,152,255)	-
Principal paid on debt	(54,293)	-
Interest and charges paid on debt	(25,125)	-
Principal received on special assessment levy	19,462	-
Interest received on special assessment levy	690	-
Net cash provided by (used for) capital and related financing activities	<u>(460,225)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(1,019,984)	(11,214,389)
Proceeds from sales and maturities of investments	1,233,765	12,915,284
Interest received on investments	51,693	477,222
Net cash provided by (used for) investing activities	<u>265,474</u>	<u>2,178,117</u>
Net increase (decrease) in cash and cash equivalents	223,550	2,195,885
Cash and cash equivalents at beginning of year	<u>143,228</u>	<u>1,148,524</u>
Cash and cash equivalents at end of year	<u>\$ 366,778</u>	<u>\$ 3,344,409</u>
Classified as:		
Current assets	\$ 315,694	\$ 3,344,409
Restricted assets	51,084	-
Totals	<u>\$ 366,778</u>	<u>\$ 3,344,409</u>

The accompanying notes are an integral part of this statement.

**Reconciliation of operating income to
net cash provided by (used for)**

operating activities:		
Operating income (loss)	\$ (225,923)	\$ (873,085)
Adjustments to reconcile operating income (loss) to net cash provided by (used for)		
operating activities:		
Depreciation	271,058	3,893
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	(248,635)
Decrease (increase) in due from other funds	(1,872)	(24,864)
Decrease (increase) in other receivables	(8,015)	(309,448)
Decrease (increase) in accounts receivable	(9,366)	-
Increase (decrease) in accounts payable	(16,745)	57,964
Increase (decrease) in accrued liabilities	2,125	(227,025)
Increase (decrease) in due to other funds	17,392	(13,705)
Increase (decrease) in compensated absences payable	(1,639)	830
Increase (decrease) in refundable customer deposits	17,918	-
Total adjustments	<u>270,856</u>	<u>(760,990)</u>
Net cash provided by (used for) operating activities	<u>\$ 44,933</u>	<u>\$ (1,634,075)</u>
Non cash investing, capital, and financing activities:		
Net decrease in fair value of investments	<u>\$ 350</u>	<u>\$ 2,438</u>

CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2007

ASSETS	Agency Funds
Cash	\$ 406,718
Investments	780,429
Taxes receivable	1,595,312
Interest receivable	8,204
Other receivable	8,959,864
Total assets	<u>\$ 11,750,527</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 11,750,527</u>
Total liabilities	<u>\$ 11,750,527</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2007

	Calcasieu Parish Public Trust Authority	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District 4 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 895,541	\$ 943,343	\$ 2,750,856	\$ 595,966
Investments	47,985,037	31,341	-	7,170,762
Receivables - net	-	-	-	-
Taxes	-	-	5,034,761	2,530,718
Accounts	-	9,192,682	-	-
Other	-	2,138,982	-	43,513
Accrued interest receivable	307,651	29,878	-	-
Due from other governments	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	335,348	-	-
Loans receivable	2,121,782	-	-	-
Inventory	-	1,276,855	12,106	-
Deferred bond issuance costs	639,672	-	-	-
Restricted assets:				
Cash and cash equivalents	-	983,239	-	-
Investments	-	14,740,586	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	4,167,950	25,096,677	269,496
Depreciable, net	-	22,041,265	15,740,706	12,242,258
Other assets	-	336,075	-	-
Total assets	<u>\$ 51,949,683</u>	<u>\$ 56,217,544</u>	<u>\$ 48,635,106</u>	<u>\$ 22,852,713</u>
LIABILITIES				
Accounts payable and accruals	\$ 405,520	\$ 5,496,442	\$ 951,340	\$ 77,013
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	26,809
Other liabilities	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	-	1,243,274	-	-
Capital lease obligations	-	341,368	-	-
Liabilities from restricted assets	-	-	-	-
Tax anticipation note	-	-	-	-
Bonds payable	2,171,026	1,553,000	1,050,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	266,973	-	-
Bonds payable	44,737,793	11,376,000	5,990,000	-
Total liabilities	<u>47,314,339</u>	<u>20,277,057</u>	<u>7,991,340</u>	<u>103,822</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	12,657,163	33,797,383	12,511,754
Restricted for:				
Capital projects	-	-	-	-
Debt service	2,020,527	-	1,847,943	-
Unrestricted	2,614,817	23,283,324	4,998,440	10,237,137
Total net assets	<u>\$ 4,635,344</u>	<u>\$ 35,940,487</u>	<u>\$ 40,643,766</u>	<u>\$ 22,748,891</u>

The accompanying notes are an integral part of this statement

Calcasieu Parish Public Library	Nonmajor Component Units	Total Component Units
\$ 1,116,809	\$ 18,499,646	\$ 24,802,161
2,175,706	17,999,490	75,362,336
6,348,858	16,373,221	30,287,558
-	763,258	9,955,940
124	229,332	2,411,951
26,806	432,830	797,165
-	1,933,457	1,933,457
-	345,180	345,180
-	152,296	487,644
-	-	2,121,782
-	157,796	1,446,757
-	513,754	1,153,426
-	4,953,661	5,936,900
-	982,440	15,723,026
-	198,158	198,158
1,458,855	13,330,083	44,323,061
4,072,445	70,815,904	124,912,578
-	115,271	451,346
<u>\$ 15,199,603</u>	<u>\$ 147,795,777</u>	<u>\$ 342,650,426</u>
\$ 473,505	\$ 3,659,832	\$ 11,063,652
29,106	1,252,000	1,281,106
-	12,538	12,538
6,438,082	11,804,042	18,268,933
-	36,235	36,235
298,988	321,487	1,863,749
-	69,936	411,304
-	600,091	600,091
-	40,000	40,000
185,000	2,789,847	7,748,873
-	175,506	442,479
<u>580,000</u>	<u>26,398,118</u>	<u>89,081,911</u>
<u>8,004,681</u>	<u>47,159,632</u>	<u>130,850,871</u>
4,766,300	57,908,863	121,641,463
-	4,257,750	4,257,750
1,079,523	4,156,065	9,104,058
1,349,099	34,313,467	76,796,284
<u>\$ 7,194,922</u>	<u>\$ 100,636,145</u>	<u>\$ 211,799,555</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Calcasieu Parish Public Trust Authority	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District 4 of Ward 3
EXPENSES	\$ 2,155,381	\$ 58,572,965	\$ 4,504,034	\$ 2,364,474
PROGRAM REVENUES:				
Charges for services	2,242,210	57,268,353	1,740,802	-
Operating grants and contributions	-	80,151	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>2,242,210</u>	<u>57,348,504</u>	<u>1,740,802</u>	<u>-</u>
Net program (expenses) revenues	<u>86,829</u>	<u>(1,224,461)</u>	<u>(2,763,232)</u>	<u>(2,364,474)</u>
GENERAL REVENUES:				
Property taxes	-	1,436,496	5,064,416	2,473,712
Grants and contributions not restricted to specific program	-	-	78,453	80,428
Investment earnings	-	836,818	250,366	465,602
Gain on sale of capital assets	-	-	-	-
Miscellaneous revenue	-	<u>591,249</u>	<u>29,546</u>	<u>10,165</u>
Total general revenues	<u>-</u>	<u>2,864,563</u>	<u>5,422,781</u>	<u>3,029,907</u>
Change in net assets	86,829	1,640,102	2,659,549	665,433
Net assets beginning of year	<u>4,548,515</u>	<u>34,300,385</u>	<u>37,984,217</u>	<u>22,083,458</u>
Net assets end of year	<u>\$ 4,635,344</u>	<u>\$ 35,940,487</u>	<u>\$ 40,643,766</u>	<u>\$ 22,748,891</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Public Library	Nonmajor Component Units	Total Component Units
\$ 6,917,237	\$ 32,409,607	\$ 106,923,698
156,070	12,860,268	74,267,703
190,332	5,314,640	5,585,123
672,328	8,393,727	9,066,055
<u>1,018,730</u>	<u>26,568,635</u>	<u>88,918,881</u>
<u>(5,898,507)</u>	<u>(5,840,972)</u>	<u>(18,004,817)</u>
7,111,677	16,502,729	32,589,030
137,141	581,667	877,689
319,985	2,182,833	4,055,604
6,000	16,418	22,418
<u>22,809</u>	<u>783,446</u>	<u>1,437,215</u>
<u>7,597,612</u>	<u>20,067,093</u>	<u>38,981,956</u>
1,699,105	14,226,121	20,977,139
<u>5,495,817</u>	<u>86,410,024</u>	<u>190,822,416</u>
<u>\$ 7,194,922</u>	<u>\$ 100,636,145</u>	<u>\$ 211,799,555</u>

CALCASIEU PARISH POLICE JURY

Notes to the Financial Statements for the
Year Ended December 31, 2007

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CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Calcasieu Parish Police Jury (Parish) have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB issued Statement No. 34-*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This statement, which the Parish implemented in 2003, established new financial reporting requirements for state and local governments throughout the United States. As a result of the implementation of this statement, comparability with reports issued in prior years is affected.

A. Financial Reporting Entity

The Calcasieu Parish Police Jury (Parish) is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The financial entity consists of: (1) the primary government (all funds under the auspices of the Parish), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

As required by GASB Statement No. 14, *The Financial Reporting Entity*, a legally separate entity is considered to be a component unit of the Parish if at least one of the following criteria is met:

- The Parish appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the Parish.
- The entity is fiscally dependent on the Parish.
- The nature and significance of the relationship between the Parish and the entity are such that exclusion would cause the financial statements of the Parish to be misleading or incomplete.

Depending on the closeness of their relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported. Based on the previous criteria, the Parish has included the following component units in the financial reporting entity:

(1) Blended Component Units

GASB Statement 14 requires that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if the component unit's governing body is substantively the same as the governing body of the primary government or the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

Waterworks District No. 5 of Wards 3 and 8 *

Sewer District No. 11 of Ward 3 *

Sewer District No. 8 of Ward 4 *

Fire Protection District 2 of Ward 3 *

(2) Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the Parish but who are either financially accountable to the Parish, or their relationship with the Parish is such that exclusion would cause the basic financial statements of the Parish to be misleading or incomplete. The Parish's discretely presented component units are presented below based on whether the Parish has classified the entity as a major or nonmajor component unit.

(a) Major discretely presented component units include the following:

Calcasieu Parish Public Trust Authority is an entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Parish, as beneficiary of the public trust, appoints the trustees who may then be removed from office at the will of the Parish acting as the trust's beneficiary. As such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2007.

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. While the Parish does not appoint a voting majority for the governing board, the District is still financially accountable to the Parish as a result of its fiscal dependency. The District is fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2007.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds and community centers of the District and to provide administration, management, maintenance and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2007 information.

Gravity Drainage District No. 4 of Ward 3 is an entity established by the Parish and is authorized to construct, maintain and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2007 information.

Calcasieu Parish Library System * is an entity responsible for operating and maintaining the libraries located within the Parish. The Parish appoints five of the ten board members while the City of Lake Charles appoints the remaining five members. While the Parish does not appoint a voting majority, the Library Board is fiscally dependent on the Parish for: (1) the final approval of the Board's annual budget and (2) approval of all related Louisiana State Bond Commission debt issuances and tax levies. The Library is responsible for the levy of taxes and debt issuance. The financial information presented for this entity is the calendar year 2007 information.

(b) Nonmajor discretely presented component units include the following:

Criminal Court Fund Related Activity encompasses several legally separate entities who are fiscally dependent on the Parish as defined by Statement 14, paragraph 16. These entities are fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish. The financial information presented for these entities is for the calendar year 2007. These entities consist of:

District Attorney of the Fourteenth Judicial District
The Fourteenth Judicial District Indigent Defender Board
The Fourteenth Judicial District Court Indigent Transcript Fund *
The Fourteenth Judicial District Court Judicial Expense Fund *
The Fourteenth Judicial District Court Child Support Fund *
Civil Indigent Transcript Fund *

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish and thus the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office as required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2007 information.

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners. As such, the Parish can impose its will on the District. In addition, the District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2007 information.

Other Special Districts comprise legally separate entities with a voting majority of the governing board members being appointed by the Parish and the Parish being able to impose its will on the Districts by removing the appointed members. These Districts are also fiscally dependent on the Parish due to the fact that the Districts must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for these entities is for the calendar year 2007, unless otherwise denoted. These districts consist of:

Fire Districts:

- * No. 1 of Ward 1
- * No. 1 of Ward 2
- * No. 2 of Ward 4
- * No. 3 of Ward 4
- * No. 4 of Ward 4
- * No. 1 of Ward 5
- * No. 1 of Ward 6
- * No. 1 of Ward 7
- * No. 2 of Ward 8

Gravity Drainage Districts:

- * No. 8 of Ward 1
- * No. 9 of Ward 2
- * No. 5 of Ward 4
- * No. 6 of Wards 5 & 6
- * No. 2 of Ward 7
- * No. 7 of Ward 8

Recreation Districts:

- * No. 1 of Ward 3
- * No. 1 of Ward 4
- * No. 1 of Ward 8

Waterworks Districts:

- No. 1 of Ward 1 (June 30, 2007)
- No. 8 of Wards 3 & 8 (June 30, 2007)
- No. 2 of Ward 4 (August 31, 2007)
- No. 4 of Ward 4 (April 30, 2007)
- No. 9 of Ward 4
- No. 11 of Wards 4 & 7 (June 30, 2007)
- No. 7 of Wards 6 & 4 (September 30, 2007)
- * No. 14 of Ward 5

Sewer Districts:

- * No. 9 of Ward 1
- * No. 12 of Ward 4
- * No. 13 of Ward 4

Community Center And Playground Districts :

- * No. 4 of Ward 1
- * No. 7 of Ward 2
- * No. 5 of Ward 5
- * No. 1 of Ward 6
- No. 3 of Ward 7

Other Districts:

Airport Authority For Airport District No. 1
Of Calcasieu Parish

(3) Related Organization

The Industrial Development Board is a financial vehicle to assist industry in raising tax exempt funds for environmental protection and business development. While the Parish appoints the board members, the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them, therefore, the Parish is not considered financially accountable for them. During the current year, there were no transactions between the Parish and this organization.

(4) Other Component Unit Information

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (*) except for the Fourteenth Judicial District Court Child Support Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon Street, Lake Charles, Louisiana 70602.

B. Basis of Presentation

The financial section of the comprehensive annual financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements, required supplemental information other than the MD&A, and information on individual funds and discretely presented component units not specifically required by generally accepted accounting principles. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the government-wide financial statements, fund financial statements and notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide statements consist of a Statement of Net Assets and a Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are transactions between the governmental type funds and the enterprise funds. These government-wide statements are prepared using the economic resources measurement focus and accrual

basis of accounting, with revenues recognized in the period earned and expenses recognized in the accounting period in which the associated liability is incurred. The statements distinguish between the governmental and business-type activities of the primary government and between the total primary government and its component units by reporting each in separate columns.

Governmental Activities represent programs which normally are supported by taxes and intergovernmental revenues.

Business-type Activities are financed in whole or in part by fees charged to external parties for goods and services.

Fiduciary Activities whose resources are not available to finance the government's programs, are excluded from the government-wide statements.

The Statement of Net Assets reflects all capital (long-lived) assets, receivables and long-term obligations. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the Parish. Both the gross and net cost of each function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. Gross expenses, including depreciation, are reduced by related program revenues, operating and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or the business-type activity. The types of transactions included in program revenues are license, permits and fees. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

FUND FINANCIAL STATEMENTS:

The fund financial statements report the Parish as a collection of major and nonmajor funds presented on separate schedules by fund category - governmental, proprietary and fiduciary funds.

- The *governmental fund statements* include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered 60 days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this 60-day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, property tax, special assessments, grants and donations. Although property taxes are considered both measurable and available in the calendar year of the tax levy, these taxes are used to finance the following year's budget. Therefore, the recognition of revenue is in the following year. The accounting for property taxes is discussed further in Note 3 to the financial statements. Sales taxes and gross receipt business taxes are considered "measurable" when the underlying transaction occurs and meets the available criteria. Special assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

- The *proprietary fund statements* include a balance sheet, a statement of revenues, expenses, and changes in fund net assets and a statement of cash flows. Each statement has one column for each of the major enterprise funds, one that combines all of the nonmajor enterprise funds and one column that reports all internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a statement of fiduciary assets and liabilities since the Parish only has agency funds. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement there is no corresponding measurement focus.

Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the above financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the financial report. This additional information is presented in the form of a single set of **notes to the financial statements**.

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Office of Juvenile Justice Services Fund, Criminal Court Fund, Gaming Fund and Road Capital Improvement Fund.

General Fund - The General Fund is used to account for resources traditionally associated with government which are not legally or by sound financial management to be accounted for in another fund.

Public Works Operating Fund - This fund accounts for the maintaining of the Parish road system.

Office of Juvenile Justice Services Fund - This fund accounts for the special property tax levy required to cover the costs of the operation and maintenance of the juvenile detention home as well as rehabilitation services for juvenile offenders.

Criminal Court Fund - This fund accounts for all of the activity of the court system that the Parish is required to statutorily fund including the jury and witness fee activity and the operation of the offices of the District Judges and the District Attorney.

Gaming Fund - This fund accounts for all of the resources associated with riverboat gaming as well as taxable net slot machine proceeds.

Road Capital Improvement Fund - This fund account for all the capital improvements related to Parish roads. It is funded by sales taxes, property taxes as well as state grants.

Proprietary Funds

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Parish has elected to follow GASB statements issued after November 30, 1989, rather than the Financial Accounting Standards Board statements, in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as their principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

Internal service funds reported by the Parish include the Self-Insured Workmen's Compensation Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund and the Self-Insured Unemployment Insurance Fund. These funds account for the receipt of premiums and expenses for claims and administration costs for the Parish's various self-insured programs.

Fiduciary Funds

The Parish currently has four fiduciary funds with activity in 2007 (three at the end of the year) which include the:

(1) Local Emergency Planning Committee (L.E.P.C.) Fund which accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials.

(2) Coliseum Tax Fund which accounts for the ad valorem tax collected on behalf of McNeese State University for the purpose of maintenance and capital improvements at the Burton Coliseum.

(3) Riverboat Agency Fund which accounts for funds collected from the riverboats on behalf of McNeese State University, the Calcasieu Parish School Board and SOWELA Technical Institute. While this fund had activity in 2007, it has been closed as of December 31, 2007 and replaced with the Calcasieu Parish Gaming District disclosed below.

(4) Calcasieu Parish Gaming District which accounts for the collection of gaming revenue on behalf of the Police Jury and the City of Lake Charles and the redistribution of those collections to various governmental entities in the Parish. Louisiana Revised Statute 33:9576 specifically provides for the creation of this district, whose purpose is to "*provide for and promote the diversification and expansion of the economy of all areas of the Parish of Calcasieu by authorizing the allocation and distribution of certain gaming revenues to various political subdivisions within the parish.*"

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has agency funds. Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. The provisions of GASB 34, paragraph 111 have been followed and as such neither the Parish's fiduciary fund nor component units with fiduciary funds are included in the government-wide financial statements.

C. Assets, Liabilities and Net Assets, Equity or Net Fund Balance

Cash, Cash Equivalents and Investments

The Parish follows the practice of pooling cash and investments of all funds. For financial statement purposes, the Parish's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are reported at fair value except for LAMP investments which are stated at cost, which approximates market and is equal to the value of the pool shares. Fair value was determined by obtaining "quoted" year end market prices.

For further information regarding the Parish's cash and investment programs see Note 2 to the financial statements.

Restricted Assets

Certain debt service funds of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as restricted assets on the statement of net assets since the use of these funds are limited by applicable bond resolutions.

Inventories and Prepaid Items

For government-wide financial statements, inventory is valued at cost using the first-in, first-out basis. For the fund level financial statements, the primary government utilizes the purchase method of accounting for inventory whereby inventories are recognized as expenditures when they are purchased. In compliance with standards issued by the National Committee on Governmental Accounting (NCGA), significant amounts of inventory are reported as assets even if the purchase method of accounting for inventory is adopted.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Interfund Balances and Transfers

Activities between funds that are outstanding at the end of the fiscal year are referred to as either "due to or due from other funds" or "advances to or advances from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financials as "internal balances." All internal balances are eliminated in the total primary government column.

Accounts Receivable

Accounts receivable are reported net of an allowance for uncollectibles in business-type activities. Accounts receivable are recorded for the enterprise funds of the Parish, which consist of water and sewer fees.

Capital Assets

Capital assets, which include land and land improvements, buildings, equipment and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalization thresholds are defined by the Parish as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years,
- All land acquisition is capitalized,
- Land improvements purchased with a minimal value of \$25,000,
- Buildings and building improvements that extend the useful life of a building with a value of \$50,000, and
- Infrastructure assets with a value of \$250,000, except the initial capitalization of general infrastructure assets in 2003 which included all infrastructure assets identified.

All assets which are purchased or constructed are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of the donation. Major outlays for capital assets and improvements are capitalized at the completion of the applicable construction project. At that point, the project costs are moved out of construction in progress and capitalized.

The Parish has elected to adopt the modified approach for valuing its infrastructure of road systems. As such, the infrastructure of road systems of the Parish is not depreciated. The Parish has an asset management system in place and has made a commitment to preserve these infrastructure assets at or above the condition levels set by the Parish. See Road Infrastructure Condition Assessment and Maintenance Data section of required supplementary information after the notes to the financial statements for more information.

Depreciation on all capital assets, excluding land and certain infrastructure, is calculated on the straight-line method over the following estimated useful lives:

<u>Type Of Capital Assets</u>	<u>Number of Years</u>
Buildings And Improvements	20-40
Bridges	30-80
Land Improvements	10-50
Specialized Equipment	10-20
Communication Equipment And Furniture	5-15
Machinery And Equipment	5-10
Automobiles	5-10

In the governmental fund financial statements, the costs associated with the acquisition or construction of capital assets are shown as expenditures. Capital assets are not shown on the governmental fund balance sheets. In the proprietary fund financial statements, the costs associated with the acquisition or construction of capital assets are recorded as increases in capital assets.

Long-Term Debt

In the government-wide statement of net assets and in the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, issuance costs and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and bond issuance costs during the current financial period. The face amount of the debt issue is reported as "other financing sources." Premiums received on debt issuances are reported as "other financing sources" and discounts on debt are reported as "other financing uses." Issuance costs are reported as expenditures.

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year. Any remaining vacation is converted to sick leave.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and added to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the rate of pay due to the retiree and do not count toward the number of years necessary for retirement.) (2) Employees hired on or after January 1, 2007 and who have at least twenty years of service with the Parish are eligible to receive payment for accrued, unused sick leave at the time of regular retirement, up to a maximum of six hundred hours. For these employees, no unused sick leave will be transferable to the Parochial Retirement System.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime pay up to 120 hours. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts.

Reserves and Designations of Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets are segregated into three categories on the government-wide statement of net assets: (1) invested in capital assets, net of related debt, (2) restricted and (3) unrestricted. Net assets are restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments. Internally imposed designations of resources are not presented as restricted assets. The Parish's policy with respect to when restricted resources are utilized for expenses is that restricted resources are used only after the unrestricted resources are depleted.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation, which reconciles the governmental fund financial statements to the government-wide statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic resources measurement focus and full accrual basis of accounting. Major items included in the reconciliation are amounts related to capital assets, inventories, accrued interest, long-term debt or liabilities, assets and liabilities of internal service funds and deferred revenue.

NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and cash equivalents include bank accounts and short-term investments. (See also Note 1-C for additional cash disclosure information.)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure the Parish's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Parish. The Parish's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank.

The following chart represents bank balances for the primary government and its component units as of December 31, 2007. Deposits are listed in terms of whether they are exposed to custodial credit risk.

Bank Balances	Uninsured and Uncollateralized	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
Primary Government:				
Cash & Cash Equivalents	\$ —	\$ —	\$ 16,759,278	\$ 13,391,173
Component Units:				
Cash & Cash Equivalents	\$ 29,315	\$ 11,709,250	\$ 21,594,925	\$ 22,526,284

The carrying amount of deposits does not include cash on hand of \$2,775 for the primary government, and \$5,230 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.

B. Investments

Investments are stated at fair value. See also Note 1-C for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U. S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U. S. government securities. As stated in the Calcasieu Parish Police Jury's "Statement of Cash Management and Investment Policy", it is the policy of the Police Jury to limit its investment program to purchases of U. S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana which operates a local government investment pool. LAMP has a Standard & Poor's Rating of AAAM. The Parish's investments in US Agency Securities were primarily rated AAAe by Standard & Poor's & Fitch Ratings and Aaa by Moody's Investors Services. Of the US Agency Securities held by the Parish at December 31, 2007, approximately 64% of those securities were invested in over forty-two Federal Home Loan Bank securities with varying maturity dates.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. Investments are exposed to custodial credit risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Parish.

The following chart presents the investment position of the Parish as of December 31, 2007. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
Primary Government:			
U. S. Agency Obligations	\$ —	\$ 141,790,127	\$ 141,790,127
Investments Not Categorized:			
LAMP	—	64,912,878	64,912,878
Total	\$ —	\$ 206,703,005	\$ 206,703,005

Component Units:	Uninsured, Unregistered and Held by the Counterparty	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
U. S. Government Obligations	\$ 751,875	\$ 503,229	\$ 1,255,104	\$ 1,251,732
U.S. Agency Obligations	8,472,285	3,836,183	29,559,164	29,367,818
Mortgage-Backed Securities	—	—	28,624,240	27,602,724
Certificates Of Deposit	—	4,751,532	5,805,962	5,805,962
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	15,021,384	15,021,384
Money Market Accounts	—	—	3,973,084	3,973,084
LAMP	—	—	15,053,971	15,053,971
Total	\$ 9,224,160	\$ 9,090,944	\$ 99,292,909	\$ 98,076,675

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. The Police Jury's current investments with maturities longer than four years contain these "step up" provisions.

Investments, classified by maturity dates, at December 31, 2007 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6 + Years Before Maturity</u>
Primary Government:				
U. S. Agency Obligations	\$ 141,790,127	\$ 26,979,241	\$110,790,780	\$ 4,020,106
LAMP	64,912,878	64,912,878	—	—
Total	\$ 206,703,005	\$ 91,892,119	\$110,790,780	\$ 4,020,106

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6 + Years Before Maturity</u>
Component Units:				
U. S. Government Obligations	\$ 1,251,732	\$ 822,236	\$ 429,496	\$ —
U.S. Agency Obligations	29,367,818	13,166,588	12,234,582	3,966,648
Mortgage-Backed Securities	27,602,724	—	408,391	27,194,333
Certificates Of Deposit	5,805,962	5,805,962	—	—
Investment Agreements	15,021,384	15,021,384	—	—
LAMP	<u>15,053,971</u>	<u>15,053,971</u>	<u>—</u>	<u>—</u>
Total	\$ 94,103,591	\$ 49,870,141	\$ 13,072,469	\$ 31,160,981
Hospital Mutual Funds	<u>3,973,084</u>			
Total	\$ 98,076,675			

C. Reconciliation of Cash, Cash Equivalents and Investments to Financial Statements

In order to accurately compare the cash and investments shown on the accompanying financial statements with the carrying value of deposits and investments on the schedule above, the following reconciliation is provided:

	<u>Primary Government</u>	<u>Component Units</u>
Carrying Values Per Note 2:		
Deposits	\$ 13,391,173	\$ 22,526,284
Cash On Hand	2,775	5,230
Investments	141,790,127	84,238,938
Louisiana Asset Management Pool	<u>64,912,878</u>	<u>15,053,971</u>
Total	\$ 220,096,953	\$ 121,824,423
Per Statement Of Net Assets:		
Cash And Cash Equivalents	\$ 77,849,024	\$ 24,802,161
Investments	140,804,867	75,362,336
Restricted Cash And Cash Equivalents	51,084	5,936,900
Restricted Investments	204,831	15,723,026
Per Fiduciary Funds:		
Cash And Cash Equivalents	406,718	—
Investments	<u>780,429</u>	<u>—</u>
Total	\$ 220,096,953	\$ 121,824,423

NOTE 3: PROPERTY TAXES

The 1974 Louisiana Constitution (Article 7 Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2004 was the last reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 2007 property tax calendar is as follows:

Levy Date:	October 2007
Billing Date:	November 2007
Due Date:	December 31, 2007
Lien Date:	February 2008
Collection Dates:	December 2007 to February 2008

The 2007 tax levy is used to finance the 2008 budget for the Parish. Governmental accounting standards state that the property tax receivable is recorded at the tax levy date. Property tax revenue is only recognized when the funds are both measurable and available and intended to finance the budget of a particular period. Since the budget period is not until 2008, the receivable and any collections made on the 2007 levy prior to the end of the year are reflected as unearned/deferred revenue. As such, both the government-wide and the governmental fund level financial statement presentations reflect that the Parish's 2007 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and unearned/deferred revenue. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

NOTE 4: RECEIVABLES AND PAYABLES

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedules provide additional detail information concerning receivable and payable balances by category type, net of allowance for doubtful accounts where applicable, as of December 31, 2007:

RECEIVABLES:

Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 25,860,272	\$ 200,274	\$ 26,060,546
Sales Taxes	3,537,998	—	3,537,998
Franchise Taxes	354,116	—	354,116
Special Assessments	19,017	39,488	58,505
Accounts	—	73,749	73,749
Interest	1,441,338	6,520	1,447,858
Loan Receivable	139,957	—	139,957
Insurance Receivable	490,348	—	490,348
Other Receivables ++	<u>3,633,476</u>	<u>9,007</u>	<u>3,642,483</u>
Total Receivables	<u>\$ 35,476,522</u>	<u>\$ 329,038</u>	<u>\$ 35,805,560</u>

Amounts Not Expected To Be Collected Within One Year **	<u>\$ 93,310</u>	<u>\$ 4,929</u>	<u>\$ 98,239</u>
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** Includes delinquent special assessments receivable in the amount of \$82,622 for the primary government governmental activities and \$4,743 for the primary government business-type activities.

++ Includes gaming revenue receivable of \$2,983,313.

PAYABLES:

Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 5,164,568	\$ 25,076	\$ 5,189,644
Accrued Liabilities	835,278	12,935	848,213
Accrued Interest Payable	412	—	412
Retainage Payable	<u>1,244,057</u>	<u>31,931</u>	<u>1,275,988</u>
Accounts Payable And Other Current Liabilities	<u>\$ 7,244,315</u>	<u>\$ 69,942</u>	<u>\$ 7,314,257</u>

NOTE 5: UNEARNED/DEFERRED REVENUE

Unearned/deferred revenue consists of the following amounts:

	Unearned / Deferred Revenue
Primary Government:	
Property Tax Revenue (See Also Note 3)	\$ 26,169,199
Local, State And Federal Grants	323,294
Other	<u>12,983</u>
Total	<u>\$ 26,505,476</u>
Component Units:	
Property Tax Revenue (See Also Note 3)	\$ 18,220,041
Federal Grants	21,723
Miscellaneous Revenue	<u>27,169</u>
Total	<u>\$ 18,268,933</u>

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2007 consist of the following:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$ 254,900	\$ 20,455
Public Works Operating	14,677	116,341
Office Of Juvenile Justice Services	10,632	—
Criminal Court Fund	5,849	—
Gaming Fund	—	9,437
Road Capital Improvement Fund	173,841	—
Nonmajor Funds	<u>138,512</u>	<u>461,455</u>
Total Governmental Funds	\$ 598,411	\$ 607,688
Proprietary Funds:		
Nonmajor Funds	\$ 26,275	\$ 41,862
Internal Service Funds	<u>24,864</u>	—
Total Proprietary Funds	<u>\$ 51,139</u>	<u>\$ 41,862</u>
Grand Total	<u>\$ 649,550</u>	<u>\$ 649,550</u>

These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.

B. Advances To/From Other Funds at December 31, 2007 consist of the following:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Funds:		
General Fund	\$ 80,478	\$ —
Nonmajor Funds	—	80,478
Total Governmental Funds	<u>\$ 80,478</u>	<u>\$ 80,478</u>
Amounts Not Expected to be Remitted Within 1 Year	<u>\$ 80,478</u>	<u>\$ 80,478</u>
Because of delinquent payments from the taxpayer, it was necessary for the General Fund to lend the Paving Assessment Fund an advance. The balance at December 31, 2007 was \$80,478.		

C. Receivable and payable balances at year-end between the Primary Government and Component Units were as follows:

<u>Primary Government</u>	<u>Component Unit</u>	<u>Amount</u>
<u>Receivable:</u>	<u>Payable:</u>	
General Fund	Fire Protection District 1 of 1	\$ 319
Public Works Fund	Gravity Drainage Dist. 6 of 5& 6	935
Gaming Fund	Gravity Drainage District 9 of 2	11,284
	Due From Component Units	<u>\$ 12,538</u>
<u>Payable:</u>	<u>Receivable:</u>	
Gaming Fund	Gravity Drainage Dist. 6 of 5 & 6	\$ 4,111
Criminal Court Fund	District Attorney	83,269
General Fund	Fire Protection District 2 of 4	11,344
	Due To Component Units	<u>\$ 98,724</u>
<u>Government Wide Adjustment:</u>		
Criminal Court Fund	District Attorney	246,456
	Due To Component Units - Government Wide Statements	<u>\$ 345,180</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2007, is shown below:

	Primary Government	
	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General Fund	\$ 1,437,854	\$ 1,105,659
Public Works Operating	2,936,814	195,000
Office of Juvenile Justice Services	—	448,525
Road Capital Improvement Fund	173,841	3,126,792
Gaming Fund	1,036,726	7,581,174
Nonmajor Funds	<u>8,929,112</u>	<u>3,988,270</u>
Total Governmental Funds	\$ 14,514,347	\$ 16,445,420
Proprietary Funds:		
Nonmajor Enterprise Funds	\$ 827,897	\$ —
Internal Service Funds	<u>1,203,176</u>	<u>100,000</u>
Total Proprietary Funds	<u>2,031,073</u>	<u>100,000</u>
Grand Total	<u>\$ 16,545,420</u>	<u>\$ 16,545,420</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$1,105,659 to other funds to subsidize operations of the following funds:

Governmental Funds:

\$ 300,000	Parks Fund
\$ 250,000	Animal Control
\$ 350,000	Planning Fund
\$ 72,301	Calcasieu Emergency Response Training Center
\$ 9,182	Postal Unit
\$ 11,000	Triad Program - Office of Community Services
\$ 10,000	RSVP Program - Office of Community Services

Internal Service Funds:

\$ 103,176	Self-Insured Health Insurance Fund
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Public Works Operating Fund made transfers in the amount of \$195,000 to the following funds for capital projects:

Governmental Funds:

\$ 185,000	Information Systems
\$ 10,000	Planning Fund

The Office of Juvenile Justice Services made transfers in the amount of \$448,525 the following fund for the purpose of capital improvements:

Governmental Funds:

\$ 448,525 Office of Juvenile Justice Services Construction Fund

Road Capital Improvement Fund made transfers of \$3,126,792 to the following funds to subsidize operations:

Governmental Funds:

\$2,876,792 Public Works Operating Fund

\$ 250,000 Transit Fund

Gaming Fund made transfers in the amount of \$7,581,174 to the following funds for the purpose of grants for capital items:

Governmental Funds:

\$ 225,000 Office of Juvenile Justice Construction Fund

\$ 16,421 Office of Community Services

\$ 113,404 Calcasieu Emergency Response Training Center

\$2,988,843 Parks Capital Improvement Fund

\$ 40,146 Animal Control Fund

\$ 18,000 Public Works Operating Fund

\$ 372,970 LCDBG Fund - Mossville Construction

\$ 228 LCDBG Fund - Starks Construction

\$1,246,400 Courthouse Complex

\$ 731,865 General Fund

\$ 827,897 Proprietary Enterprise Funds

\$1,000,000 Self-Insured Health Fund

Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$3,236,385 which when combined with \$751,885 in other transfers agrees with the \$3,988,270 of transfers out for nonmajor funds.

Health Unit Fund made transfers of \$1,175,818 to the following funds to subsidize operations:

Governmental Funds:

\$ 500,000 Animal Control Fund

\$ 240,388 Mosquito Control Fund

\$ 150,000 Planning Fund

\$ 50,000 Transit Fund

\$ 35,000 Food for Seniors Fund

\$ 200,430 General Fund (for prisoner medical care)

Administrative Fund made transfers of \$850,000 to the following funds to subsidize operations:

Governmental Funds:

\$ 300,000 Planning Fund

\$ 500,000 Information Systems Fund

\$ 50,000 Office of Federal Programs Fund

Parish Road and Drainage Trust Fund transferred \$173,841 to the Road Capital Improvement Fund representing the interest earnings of the fund.

Library Debt Service Reduction Fund transferred \$1,036,726 to the Gaming Fund. In previous years, the Police Jury set aside unrestricted funds for the purpose of reducing debt by the Library System. These funds were no longer needed so a transfer was made back to the gaming funds.

NOTE 8: CAPITAL ASSETS**A. Primary Government**

Capital asset activity for the year ended December 31, 2007, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land And Right of Ways ++	\$ 11,640,800	\$ 606,623	\$ —	\$ 12,247,423
Construction In Progress ++	10,180,751	8,990,317	(7,653,163)	11,517,905
Roads ++ **	<u>354,669,245</u>	<u>2,633,787</u>	<u>—</u>	<u>357,303,032</u>
Total Capital Assets Not Being Depreciated	\$ 376,490,796	\$ 12,230,727	\$ (7,653,163)	\$ 381,068,360
Capital Assets Being Depreciated:				
Buildings And Improvements ++	\$ 75,233,373	\$ 6,041,999	\$ —	\$ 81,275,372
Machinery And Equipment ++	20,467,511	1,902,781	(1,204,933)	21,165,359
Bridges	<u>9,213,783</u>	<u>615,746</u>	<u>—</u>	<u>9,829,529</u>
Total Capital Assets Being Depreciated	\$ 104,914,667	\$ 8,560,526	\$ (1,204,933)	\$ 112,270,260
Less Accumulated Depreciation:				
Buildings And Improvements ++	\$ (28,294,440)	\$ (1,997,424)	\$ —	\$ (30,291,864)
Machinery And Equipment ++	(13,463,361)	(1,565,181)	1,167,111	(13,861,431)
Bridges	<u>(2,305,749)</u>	<u>(224,469)</u>	<u>—</u>	<u>(2,530,218)</u>
Total Accumulated Depreciation	<u>\$ (44,063,550)</u>	<u>\$ (3,787,074)</u>	<u>\$ 1,167,111</u>	<u>\$ (46,683,513)</u>
Total Capital Assets Depreciated, Net	<u>\$ 60,851,117</u>	<u>\$ 4,773,452</u>	<u>\$ (37,822)</u>	<u>\$ 65,586,747</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 437,341,913</u>	<u>\$ 17,004,179</u>	<u>\$ (7,690,985)</u>	<u>\$ 446,655,107</u>

++ See Note 12-B Net Asset Restatements for additional information related to changes made to the January 1, 2007 beginning balance.

**The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1-C for further information.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 203,334	\$ —	\$ —	\$ 203,334
Construction In Progress	<u>584,900</u>	<u>37,151</u>	<u>(596,792)</u>	<u>25,259</u>
Total Capital Assets Not Being Depreciated	\$ 788,234	\$ 37,151	\$ (596,792)	\$ 228,593
Capital Assets Being Depreciated:				
Buildings And Improvements	\$ 100,350	\$ —	\$ —	\$ 100,350
Improvements Other Than Buildings	7,889,041	1,486,292	—	9,375,333
Machinery And Equipment	<u>307,175</u>	<u>148,752</u>	<u>—</u>	<u>455,927</u>
Total Capital Assets Being Depreciated	\$ 8,296,566	\$ 1,635,044	\$ —	\$ 9,931,610
Less Accumulated Depreciation:				
Buildings And Improvements	\$ (69,782)	\$ (1,871)	\$ —	\$ (71,653)
Improvements Other Than Buildings	(2,724,939)	(243,227)	—	(2,968,166)
Machinery And Equipment	<u>(239,100)</u>	<u>(25,960)</u>	<u>—</u>	<u>(265,060)</u>
Total Accumulated Depreciation	<u>\$ (3,033,821)</u>	<u>\$ (271,058)</u>	<u>\$ —</u>	<u>\$ (3,304,879)</u>
Total Capital Assets Depreciated, Net	<u>\$ 5,262,745</u>	<u>\$ 1,363,986</u>	<u>\$ —</u>	<u>\$ 6,626,731</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 6,050,979</u>	<u>\$ 1,401,137</u>	<u>\$ (596,792)</u>	<u>\$ 6,855,324</u>

Depreciation expense was charged to the various functions as follows:

Governmental Activities:	
General Government	\$ 872,258
Public Safety	822,237
Public Works	1,124,898
Sanitation	8,480
Health And Welfare	456,295
Culture And Recreation	430,222
Economic Development	<u>68,792</u>
Total Governmental Activities Depreciation Expense	<u>\$ 3,783,182</u>
Business-Type Activities:	
Water	\$ 147,232
Sewer	<u>123,826</u>
Total Business-Type Activities Depreciation Expense	<u>\$ 271,058</u>

Insurance Recoveries

In accordance with Governmental Accounting Standards Board Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the Parish has recognized \$501,382 in insurance proceeds in the governmental fund financial statements. The statement of activities does not reflect any insurance proceeds since these amounts have been recognized in previous years.

B. Component Units

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land And Right Of Ways	\$ 27,474,787	\$ 61,532	\$ —	\$ 27,536,319
Construction in Progress **	<u>7,312,780</u>	<u>16,355,544</u>	<u>(6,881,582)</u>	<u>16,786,742</u>
Total Capital Assets Not Being Depreciated	\$ 34,787,567	\$ 16,417,076	\$ (6,881,582)	\$ 44,323,061
Capital Assets Being Depreciated:				
Buildings And Improvements **	\$ 80,149,897	\$ 4,648,621	\$ (286,804)	\$ 84,511,714
Improvements Other Than Buildings **	61,685,415	2,331,186	(17,295)	63,999,306
Infrastructure	22,647,843	1,871,081	—	24,518,924
Machinery And Equipment **	<u>54,080,277</u>	<u>5,640,293</u>	<u>(1,280,966)</u>	<u>58,439,604</u>
Total Capital Assets Being Depreciated	\$ 218,563,432	\$ 14,491,181	\$ (1,585,065)	\$ 231,469,548
Less Accumulated Depreciation **	<u>(99,059,089)</u>	<u>(8,472,434)</u>	<u>974,553</u>	<u>(106,556,970)</u>
Total Capital Assets Depreciated, Net	<u>\$ 119,504,343</u>	<u>\$ 6,018,747</u>	<u>\$ (610,512)</u>	<u>\$ 124,912,578</u>
Total Component Units' Capital Assets, Net **	<u>\$ 154,291,910</u>	<u>\$ 22,435,823</u>	<u>\$ (7,492,094)</u>	<u>\$ 169,235,639</u>

** The beginning total component units' capital assets, net balance of \$153,789,213 was restated to \$154,291,910 for the following reasons:

- (1) The Parish Library added land in the amount of \$39,160 and building improvements in the amount of \$411,671 for prior year additions not properly recorded.
- (2) Recreation District Number 1 of Ward 4 removed a capital asset with a book value of \$15,761 (Cost \$160,960 and Accumulated Deprecation \$145,199) that was recorded in a previous year in error.
- (3) Fire Protection District No. 1 of Ward 6 added three pieces of equipment acquired in previous years with a cost of \$42,627.
- (4) Community Center and Playground District No. 7 of Ward 2 recorded a prior year land purchase in the amount of \$10,000.
- (5) Fire Protection District No.1 of Ward 1 recorded a prior year land purchase in the amount of \$15,000.

NOTE 9: LEASES

A. Operating Leases

Primary Government

In December 2003, the Police Jury authorized the renewal of an exclusive lease to McNeese State University for the use of the Burton Memorial Coliseum and grounds (cost including improvements \$9,213,959; accumulated depreciation \$7,005,180). The University will continue the operation of the Coliseum and will pay for operation and maintenance expenses not to exceed the monies generated from use of the Coliseum and monies generated from the property taxes. The term of the renewed lease runs through December 31, 2008 with an additional five year term upon mutual consent of both parties.

The Parish leased to the Niblett's Bluff Park Commission 35 acres, known as Niblett's Bluff Park, for a period of 25 years. The Commission agreed to care for and maintain the grounds and improvements of the leased premises and to use the leased premises specifically for such activities as related to matters of recreation for the general public.

B. Capital Leases

Component Units

The West Calcasieu Cameron Hospital, a major component unit, entered into several lease agreements for financing the acquisition of medical equipment. The capitalized costs on these leases were \$1,766,482 while the accumulated depreciation on such leases was \$743,478 at December 31, 2007. Two other component units have entered into capital leases for the purchase of general equipment and computer equipment. The capitalized costs on these leases were \$472,876 while accumulated depreciation on these two leases was \$102,099.

The following is a schedule of the future minimum lease payments under these capital leases for the component units referred to above as well as the present value of the net minimum lease payments at December 31, 2007:

	<u>West Cal- Cam Hospital</u>	<u>Other Component Units</u>	<u>Total Component Units</u>
Fiscal Year			
2008	\$ 361,665	\$ 79,863	\$ 441,528
2009	243,751	72,269	316,020
2010	65,031	72,269	137,300
2011	—	42,157	42,157
Sub Total	670,447	266,558	937,005
Less Interest	62,106	21,116	83,222
Present Value Of Minimum Lease Payments	<u>\$ 608,341</u>	<u>\$ 245,442</u>	<u>\$ 853,783</u>

Total capital leases by asset classes include the following:

Medical Equipment	\$ 1,766,482
Mobile Radio Meter System	160,425
General Equipment (Generator)	312,451
Total	<u>\$ 2,239,358</u>

NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt - Primary Government

The following is a summary of changes in long-term debt for 2007:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities:					
Special Assessment Debt	\$ 34,833	\$ —	\$ (16,925)	\$ 17,908	\$ 8,954
Compensated Absences (+)	499,347	1,306,317	(1,315,896)	489,768	489,768
Claims/Judgements Payable (*)	<u>3,066,375</u>	<u>7,303,052</u>	<u>(7,541,116)</u>	<u>2,828,311</u>	<u>1,402,504</u>
Total Long Term Obligations For Governmental Activities	<u>\$3,600,555</u>	<u>\$ 8,609,369</u>	<u>\$(8,873,937)</u>	<u>\$3,335,987</u>	<u>\$1,901,226</u>
(+) This long-term liability will be liquidated in the various funds that report the related salary expenditure. The general fund and public works special revenue fund account for 28% and 31% for each respective fund of the compensated absences liability and will be used to liquidate their respective compensated absences claims. (*) This long-term liability is reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.					

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Business - Type Activities:					
General Obligation Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-05)	\$ 59,579	\$ —	\$ (3,437)	\$ 56,142	\$ 3,658
Sewer District 11 of Ward 3					
Bond Issue (1988)	205,000	—	(35,000)	170,000	35,000
Revenue Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-01)	138,475	—	(7,657)	130,818	8,152
Bond Issue (91-07)	7,821	—	(7,821)	—	—
Compensated Absences	<u>9,461</u>	<u>15,293</u>	<u>(16,932)</u>	<u>7,822</u>	<u>7,822</u>
Total Long Term Obligations For Business - Type Activities	<u>\$ 420,336</u>	<u>\$ 15,293</u>	<u>\$ (70,847)</u>	<u>\$ 364,782</u>	<u>\$ 54,632</u>

The following is a summary of the original issue amount of the outstanding bonds, as well as maturity dates and interest rates for these bonds as of December 31, 2007 (including those that matured in 2007):

	<u>Amount of Original Issue</u>	<u>Original Issue Date</u>	<u>Range of Final Maturity Dates</u>	<u>Range of Interest Rates</u>
Governmental Activities:				
Special Assessment Debt				
1998-07	\$ 89,543	1999	2009	5.00%
1999-11	\$ 79,705	2000	2007	5.25%
Business - Type Activities:				
Nonmajor Enterprise Fund:				
Revenue Bonds				
Bond Issue (91-01)	\$ 250,000	3/13/79	2020	5.00%
Bond Issue (91-07)	\$ 125,000	9/9/82	2007	5.00%
General Obligation Bonds				
Bond Issue (91-05)	\$ 110,000	3/13/79	2019	5.00%
Bond Issue (1988)	\$ 500,000	1/1/90	2012	7.40 - 7.60%

B. Other Required Disclosures:

1. Special Assessments

The Parish has two special assessment bond series outstanding at the beginning of the year. One series matured in 2007. These bonds were issued to provide funds for the blacktopping of various parish roads. The Parish is required to cover delinquencies with other resources (until the delinquent payment or foreclosure proceeds, if any, are received) and accordingly is therefore obligated in some manner for this debt.

2. Revenue Bonds

The (91-01) Revenue Bonds were issued to defray a portion of the cost of constructing, installing and acquiring the Water System. This debt was secured by a lien on both the Water System itself and the income generated from the Water System. The Revenue Bonds (91-07) were issued to defray costs associated with extensions, additions and expansion of the existing Water System. The debt associated with the issuance of the 91-07 Revenue Bonds is secured by the income generated from the Water System. These two bond obligations require the establishment of: (1) a "Water System Revenue Bond and Interest Sinking Fund," (2) a "Water System Revenue Bond Reserve Fund," and (3) a "Depreciation and Contingency Fund." The first reserve fund, or "Sinking Fund," is dedicated for the payment of the annual principal and interest installments.

Monthly transfers of one-twelfth of the annual principal and interest requirement are to be made from the Revenue Fund to the Sinking Fund. The Revenue Fund has been established as the operating bank account for the District. Monthly transfers of five percent of the Sinking Fund transfer will be made from the Revenue Fund into the second reserve fund, or "Revenue Reserve Fund," until such time as the Reserve Fund has a balance sufficient to pay the highest annual debt service requirement. This fund will be utilized in the event that the Sinking Fund defaults on the annual debt service payment. The third reserve fund, or the Depreciation and Contingency Fund, will be used to pay the cost of any unusual or extraordinary maintenance, repairs, replacements and extensions that enhance the system's capacity or service level. A monthly transfer of \$185 is required for the Depreciation and Contingency Fund. The Depreciation and Contingency Fund will also be utilized in the event that there is a default in the debt service payments by the first two funds.

3. Segments of Enterprise Activity and Pledged Revenues

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation. The bonds were also issued to defray the cost of new expansions of that water system. All of the water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding at year end in the amount of \$130,818 (original amount \$375,000). The operating income of \$127,587, exclusive of depreciation, reflects the total current year pledged activity used for the payment of the current year principal of \$15,478 and interest of \$6,744. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET ASSETS

Assets:	
Current Assets	\$ 1,056,339
Restricted Assets	168,650
Capital Assets	<u>2,652,569</u>
Total Assets	<u>\$ 3,877,558</u>
Liabilities:	
Current Liabilities	\$ 69,917
Due To Other Funds	40,462
Current Liabilities Payable From Restricted assets	90,885
Noncurrent Liabilities	<u>175,150</u>
Total Liabilities	<u>\$ 376,414</u>
Net Assets:	
Invested In Capital Assets, Net Of Related Debt	\$ 2,465,609
Restricted	89,575
Unrestricted	<u>945,960</u>
Total Net Assets	<u>\$ 3,501,144</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Charges For Services	\$ 602,078
Miscellaneous Revenues	27,378
Depreciation Expense	(147,232)
Other Operating Expenses	<u>(501,869)</u>
Operating Income (Loss)	(19,645)
Nonoperating Revenues (Expenses):	
Property Taxes	144,244
Investment Earnings	46,829
Interest Expense	(9,585)
Other Revenues (Expenses)	206
Capital Contributions	177,881
Transfers In	<u>634,437</u>
Change In Net Assets	974,367
Total Net Assets - January 1	<u>2,526,777</u>
Total Net Assets - December 31	<u>\$ 3,501,144</u>

CONDENSED STATEMENT OF CASH FLOWS

Net Cash Provided By (Used For):	
Operating Activities	\$ 144,725
Noncapital Financing Activities	126,383
Capital And Related Financing Activities	(232,917)
Investing Activities	<u>170,129</u>
Net Increase (Decrease)	208,320
Cash And Cash Equivalents, January 1	<u>120,162</u>
Cash And Cash Equivalents, December 31	<u>\$ 328,482</u>

4. Internal Service Funds

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities.

5. Changes in Long-Term Debt - Component Units

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Obligation Bonds Payable	\$ 37,884,000	\$ 2,428,000	\$ (4,972,000)	\$ 35,340,000
Revenue Bonds Payable	43,138,467	29,031,047	(10,051,262)	62,118,252
Compensated Absences	1,809,920	627,047	(573,218)	1,863,749
Capital Lease Obligations	<u>1,318,962</u>	<u>—</u>	<u>(465,179)</u>	<u>853,783</u>
Total Liabilities	<u>\$ 84,151,349</u>	<u>\$ 32,086,094</u>	<u>\$ (16,061,659)</u>	<u>\$ 100,175,784</u>

** The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$627,468). The carrying amount of revenue bonds payable on the Statement of Net Assets for component units is \$61,490,784.

C. Debt Service Requirements

<u>Special Assessment Debt - Primary Government</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 8,954	\$ 895	\$ 9,849
2009	<u>8,954</u>	<u>448</u>	<u>9,402</u>
Total	<u>\$ 17,908</u>	<u>\$ 1,343</u>	<u>\$ 19,251</u>

Business - Type Activities - Primary Government						
Year	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2008	\$ 38,658	\$ 15,387	\$ 54,045	\$ 8,152	\$ 6,541	\$ 14,693
2009	43,841	12,614	56,455	8,560	6,133	14,693
2010	49,033	9,462	58,495	8,988	5,705	14,693
2011	54,235	5,931	60,166	9,437	5,256	14,693
2012	4,446	2,019	6,465	9,909	4,784	14,693
2013-17	25,797	6,528	32,325	57,491	15,974	73,465
2018-20	10,132	716	10,848	28,281	2,217	30,498
Total	\$ 226,142	\$ 52,657	\$ 278,799	\$ 130,818	\$ 46,610	\$ 177,428

Component Units						
Year	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2008	\$ 4,234,000	\$ 1,359,660	\$ 5,593,660	\$ 3,549,479	\$ 2,889,052	\$ 6,438,531
2009	4,409,000	1,157,577	5,566,577	3,799,653	2,784,710	6,584,363
2010	4,624,000	984,878	5,608,878	3,831,705	2,608,547	6,440,252
2011	4,695,000	798,868	5,493,868	3,703,499	2,417,281	6,120,780
2012	4,030,000	626,609	4,656,609	3,779,767	2,247,352	6,027,119
2013-17	11,935,000	1,235,695	13,170,695	11,831,885	9,327,037	21,158,922
2018-22	965,000	191,616	1,156,616	10,247,998	6,723,092	16,971,090
2023-27	448,000	55,385		8,313,079	4,449,887	12,762,966
2028-32	—	—	—	6,968,262	2,521,693	9,489,955
2033-37	—	—	—	5,007,275	951,722	5,958,997
2038-42	—	—	—	1,085,650	35,902	1,121,552
Total	\$35,340,000	\$6,410,288	\$41,750,288	\$ 62,118,252	\$36,956,275	\$ 99,074,527
Revenue Bond Total Principal Payments				\$62,118,252		
Discount and Deferred Loss				(627,468)		
Revenue Bonds Outstanding				<u>\$61,490,784</u>		

D. Legal Debt Margin

The Louisiana Constitution gives the Parish the power to incur debt and issue bonds for the following purposes: (1) road construction and maintenance, (2) sewerage construction and maintenance, (3) water district construction and maintenance, (4) drainage activity, (5) fire protection activity and (6) any other public improvement work as authorized by the legislature.

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$143,597,656. The only outstanding bonds of the primary government that are secured by ad valorem taxes of Calcasieu Parish relate to component units that are blended with the other funds of the primary government. While these component units are legally separate entities, the debt is presented here as a reference since the Police Jury currently serves as the governing board of these districts. The legal debt margin, after subtracting \$226,142 in debt applicable to the debt limit, is \$143,371,514.

<u>Blended Component Units</u>	<u>Amount Outstanding</u>
Waterworks District 5 of Wards 3 & 8	\$ 56,142
Sewer District 11 of Ward 3	\$ 170,000

NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability and unemployment claims. An internal service fund was established to account for all claims, expenses and administrative costs related to these self-insured risks. All funds of the Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 – *The Reporting Entity*. The Parish calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e., asset values, covered payrolls, etc.).

Huey T. Littleton Claims Service, Inc. has been retained for claims administration and control services for the workmen's compensation fund. Southern National Life has been retained for administration and control services for the health/dental insurance fund. The Parish will administer the latter funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance and general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2006 coverage. For claims covered by the self insurance commercial policies, the settlement amounts did not exceed insurance coverage, for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Parish until an individual claim reaches \$325,000 or total claims of \$2 million per year. The Parish received \$185,965 in 2007 for stop-loss coverage for the workmen's compensation fund. An additional receivable in the amount of \$478,246 was recorded for stop-loss coverages, second injury fund claims and third party subrogation claims that were received in 2008 for reimbursement of claims paid prior to December 31, 2007 payments.

With regard to the health insurance, the Parish has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$150,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. In 2007, the Parish received \$429,339 in stop-loss coverages for health claims. An additional accrual in the amount of \$443,850 was recorded to offset the year end liability for reimbursements that were received in 2008 but that related to claims incurred prior to December 31, 2007. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an amount Due to Other Governments. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverage as discussed in the previous paragraph also applies to the Port of Lake Charles' activity. Any individual claims for either pool participant in excess of \$150,000 would be covered by the specific stop-loss insurance coverage. In addition, a maximum aggregate stop-loss coverage amount has been calculated for both pool participants. This stop-loss activity would be considered an insurance purchasing pool.

On February 1, 2007, the Parish became fully self insured as to general liability coverage with no excess stop loss coverage. With the trend of increasing litigation activity, the Parish has decided, in its fiduciary capacity to the citizens of Calcasieu Parish, that action must be taken to balance the needs of all of the Parish citizens with those of a specific individual with respect to any claims and/or judgments. Since the primary source of governmental revenue is through various taxes, the taxpayers of Calcasieu Parish, ultimately carry the burden of any claim or judgment. Accordingly, the Parish has adopted a policy of "paying claims as opposed to judgments." The goal of this policy is to ensure the stability of current Parish services and programs by actively negotiating the settlement of legitimate claims before litigation. This policy will enable the Parish to pay valid claims, up to a predetermined annual appropriated amount, as opposed to any and all legal judgments or claims. In 2007, the Parish received \$6,880 for stop-loss coverages from previous policy periods.

The general liability fund also purchases automobile and property insurance from third party carriers. The automobile policy carries a \$250,000 deductible per incident while the property policies have varying deductibles based on the specific covered peril but range from \$50,000 per incident to 3% per insured property location value.

The claims liability reported in each of the Self Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen's compensation claims are recorded based on both the contract administrator's and the Parish risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) health/dental insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts.

As of December 31, 2007, the Parish is a defendant in numerous lawsuits. Twenty-five (25) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits cover a variety of allegations including alleged defects in a parish road and auto accidents allegedly caused by Parish employees. In the opinion of the Parish, as supported by the Parish's legal counsel, the likelihood of material liability for the Parish resulting from the remaining cases (three of the twenty-five cases) being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,730,377 in claims for the above lawsuits. This amount is reflected in the Self Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages. The Parish and its outside counsel are corresponding with the insurance carrier over several cases which were settled and insurance coverage was questionable. Any potential recoveries at this point are not estimable.

GASB Statement 30 *Risk Financing Omnibus* requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

Changes in the Funds' claims liability amounts are as follows:

	<u>Beginning Of Year Liability</u>	<u>Current Year Claims And Changes In Estimates</u>	<u>Claim Payments</u>	<u>Claim's Liability Balance At Year End</u>
<u>(1) Workmen's Compensation Fund</u>				
2007	\$ 954,982	\$ 628,178	\$ (766,494)	\$ 816,666
2006	\$ 490,540	\$ 1,182,410	\$ (717,968)	\$ 954,982
<u>(2) Health Insurance Fund</u>				
2007	\$ 338,487	\$ 5,647,850	\$ (5,714,156)	\$ 272,181
2006	\$ 425,450	\$ 5,349,802	\$ (5,436,765)	\$ 338,487
<u>(3) General Liability Fund</u>				
2007	\$ 1,769,184	\$ 994,839	\$ (1,033,646)	\$ 1,730,377
2006	\$ 1,715,135	\$ 429,525	\$ (375,476)	\$ 1,769,184
<u>(4) Unemployment Insurance Fund</u>				
2007	\$ 3,722	\$ 32,185	\$ (26,820)	\$ 9,087
2006	\$ 11,495	\$ 10,603	\$ (18,376)	\$ 3,722

B. Contingent Liabilities and Commitments

The Parish receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Parish. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Parish's financial position.

The Parish is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Parish could be found to be in noncompliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the statement of net assets.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2007:

Pat Williams Construction - Magnolia Building Exterior	\$ 2,094,297
Robert Layton - Magnolia Building Asbestos Abatement	213,103
John D. Meyers DA Building Renovation	158,156
F Miller and Sons - Shore Protection & Fishing Pier	56,750
K.A.S. Construction - Prien Lake Park Improvements	118,191
John D. Meyers - OJJS Repairs and Upgrades	10,227
H.D. Truck & Tractor - Project 2005-10	4,966,525
R.E. Heidt Construction - Project 2007-01	106,855
W.E. McDonald - Project 2007-03	1,882,868
Bessette Development - Project 2007-04	865,660
R.E. Heidt Construction - Project 2007-05	611,120
Bessette Development - Project 2007-06	1,803,118
Civil Construction - Project 2007-07	5,405,663
Cad-Son Construction - Mossville Sewer Project	<u>1,478,513</u>
Total Primary Government	<u>\$ 19,771,046</u>

C. Joint Service Agreements

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2007, regarding operational responsibility for a consolidated animal control and shelter program. The term of the agreement would be for the calendar years 2007 through 2009, with an optional renewal period of three years. The City agreed to fund one-half of the operating budget after the reduction for self-generated revenue and other specified grant revenue. The fifty percent amount is based on the average service call breakdown between the City and the Parish. The 2007 payment was \$435,468. There are also other agreements with various municipalities for animal control services.

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on April 17, 2003 pertaining to various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$400,000 beginning in 2003 with an annual inflationary adjustment for each year thereafter. The 2007 payment was \$443,957. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the parish inmates. In 2007, the Parish paid \$199,540 in nursing service payments and \$43,050 in mental health payments to the Sheriff's office.

The Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to fund the annual estimated costs for the operation of the Motorist Assistance Patrol Program. Each year the estimated cost for one year of operation is funded by the Police Jury. These estimated costs are compared to actual costs at the end of the fiscal year (July 1 to June 30) and any resulting amount is carried over to the next year. In 2007, a payment of \$35,416 was made for the program year July 1, 2007 until June 30, 2008.

The Calcasieu Parish Police Jury and the Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement on January 20, 2005 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for four years commencing on January 1, 2005 and ending December 31, 2009, with an optional extension of (two) three year periods. A total sum of \$457,862 was paid for 2007.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit (a special revenue fund) under an agreement with the Calcasieu Parish Police Jury. The terms of the agreement include an annual payment of \$540,000 to the State. This fund reports this payment and other expenses of the Calcasieu Parish Health Unit.

The Police Jury and the City of Lake Charles are statutorily required to equally fund the operations of the Ward Three Court and Marshal's Office. The Police Jury paid \$229,137 in 2007 under this funding agreement.

On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day to day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for their management services. The ownership of the District's assets would not be transferred under this joint services agreement and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2007, the Parish remitted to the City of Lake Charles \$876,530 which included previous collected property taxes. As a result of this agreement, the activity of this District is now presented as a blended component unit of the Parish since the Police Jury's and the District's governing board are the same.

Other agencies also entered into agreements with the Parish for various maintenance activity during the year.

D. Gaming Activity Agreements

Gaming Revenue District - In 2007, the Police Jury and the City of Lake Charles entered into a cooperative endeavor agreement thereby creating the Calcasieu Parish Gaming Revenue District which will be responsible for collecting fees and assessments related to gaming activity conducted within the boundaries of the Parish and the City of Lake Charles and then distributing those collections to participating entities. The entities eligible for participation in this distribution are currently the Police Jury, the City of Lake Charles, the City of Sulphur, the City of Dequincy, the Town of Vinton and the Town of Iowa. Specifically excluded from the definition of gaming revenues to be collected by the new district is the annual cash payment received by the Parish from the Isle of Capri as well as two payments received by the City of Lake Charles in regards to the closing of Players' riverboat and the opening of Sugarcane Bay Resort. The applicable revenue and disbursements in accordance with this agreement began in June 2007.

The Calcasieu Parish Gaming Revenue District had the following activity for the period June 2007 until December 2007:

Collections:		Distributions:	
L'auberge Du Lac Boarding	\$ 2,916,667	City of Lake Charles	\$ 3,616,902
Isle of Capri Boarding Fees	3,216,011	Calcasieu Parish Police Jury	3,616,902
Delta Downs Slot Proceeds	<u>3,063,077</u>	Port of Lake Charles**	538,199
		Education Entities**	1,090,419
Total Collections	\$ 9,195,755	City of Sulphur	141,433
Undistributed Receivable	<u>8,959,864</u>	City of Dequincy	65,148
Total Additions To Fund	<u>\$ 18,155,619</u>	Town of Iowa	61,872
		Town of Vinton	<u>64,880</u>
		Total Distributions	\$ 9,195,755
** See discussion under L'auberge Du		Due To Other Governments	<u>8,959,864</u>
Lac (Pinnacle) regarding 2007 Agreement		Total Deletions To Fund	<u>\$ 18,155,619</u>
and Isle of Capri			

L'auberge Du Lac (Pinnacle) - In December 2003, the Parish entered into an agreement with PNK, LLC (Pinnacle) whereby the Parish receives the greater of: (1) a \$1,041,650 guarantee (paid in monthly installments) or (2) a predetermined percentage of net gaming proceeds. The latter percentage fluctuates based on the net gaming proceeds and, if it is larger than the guarantee amount identified in item 1, then the excess is paid in January of the following year. The above guarantee was paid in twelve monthly installments of \$86,804 with \$434,020 being recorded in the Police Jury's accounts as has been done in previous years. However June through December payments were recorded in the Gaming Revenue District account which is discussed above. The excess amount generated by item 2 above was also recorded in the Gaming Revenue District.

In addition to the 2003 agreement with Pinnacle, the Parish executed another agreement with Pinnacle in August 2007 whereby the Parish, the City of Lake Charles and the Lake Charles Harbor & Terminal District ("Port") agreed to allocate the revenue from the first casino location operated by Pinnacle (based on the 2003 agreement above) as well as any revenue from the anticipated opening of Pinnacle's second casino. This 2007 agreement specifically allocates percentages of revenue from both casinos to (1) three educational entities (Calcasieu Parish School Board, McNeese State University and Sowela Technical

Community College), (2) the Port of Lake Charles and (3) the Calcasieu Parish Gaming Revenue District on behalf of the City of Lake Charles and the Parish. While this agreement states that Pinnacle is going to distribute the monthly funds to each of the entities separately, in reality, Pinnacle is transferring all of these funds to the Parish who is then disbursing the funds to the educational entities and the Port as mandated by the 2007 agreement. The remaining funds are then distributed by the Gaming Revenue District according to that executed agreement requirements. All of this activity is reported in the Gaming Revenue District Agency Fund and is presented in the previous table.

Isle of Capri - In June 1995, the Parish entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments. The agreement also specified that the parish would receive a boarding fee for each passenger. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Westlake. In 2000, an amendment relating to boarding fees was executed whereby 2.766% of gross gaming revenues would be paid to the Parish on a monthly basis. The required 2007 annual payment of \$1,000,000 was received with \$270,000 of that \$1,000,000 being paid to the City of Westlake in accordance with the amendment discussed above. A portion of the boarding fees are designated for three educational institutions (Calcasieu Parish School Board, McNeese State University and Sowela Technical Institute). In 2007, the boarding fee receipt and distribution was changed as discussed in the paragraph above. For the period January to May 2007, the Parish received \$1,877,521 in boarding fees of which \$455,516 was remitted to other government entities as has been done in previous years. For June to December 2007, the boarding fees, inclusive of the educational institutions designations, were included in the collection and distribution of gaming funds allocated to the newly created Calcasieu Parish Gaming Revenue District, as discussed in the first paragraph above.

Delta Downs - As authorized by state regulations, the Parish receives an allocation of 4% of the taxable net slot proceeds generated by Delta Downs Racetrack and Casino. In 2007, accounting for the slot proceeds was changed as discussed in the first paragraph above. For the period January to May 2007, the Parish received \$2,228,465 in slot proceeds based on the above percentage. For June to December 2007, the slot proceeds were included in the collection and distribution of gaming funds allocated to the newly created Calcasieu Parish Gaming Revenue District, as discussed in the first paragraph above.

E. Post-Employment and Termination Benefits

The Calcasieu Parish Police Jury does not provide post employment health care benefits for retired employees. Retirees have the option of participating in the group plan. If the retirees do elect to participate in the plan, then they are responsible for 100% of the premium costs.

At December 31, 2007, the Police Jury has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which may include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Police Jury does not contribute toward the cost of any coverage under COBRA and therefore this "benefit" does not meet the definition of a termination benefit as established by Governmental Accounting Standards Board Statement 47, "Accounting for Termination Benefits."

F. Retirement Commitments

Substantially all Parish employees participate in "Plan A" of the Parochial Employees' Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employee retirement system, which is a defined benefit plan. The plan was established by the Louisiana legislature as of January 1, 1953, by Act 205 of 1952. The system was revised by Act 765 of 1979, effective January 1, 1980, to create the Plan A Fund and Plan B Fund to replace the "regular plan" and the "supplemental plan." Plan B Fund replaced the "regular plan." The system is administered by a Board of Trustees consisting of seven members.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Contributions to the system are made by both employees and the Parish as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2007, was \$23,211,851. The Parish's total payroll was \$23,811,109.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the system. Covered employees are required by Louisiana Statute to contribute 9.5% of their total compensation for Plan A. The Parish is required by the same statute to contribute 13.25% of total compensation for 2007 while the contribution rates for 2006, 2005, 2004 and 2003 were 12.75%, 12.75%, 11.75% and 7.75% respectively. The Parish's contribution to the system for the years ended December 31, 2007, 2006, 2005, 2004 and 2003 were \$3,075,573, \$2,757,423, \$2,764,283, \$2,360,120 and \$1,470,634 respectively, which equals the required contribution for each year.

Any member is eligible for normal retirement if he has at least thirty years of creditable service regardless of age, twenty-five years of creditable service and is at least age 55, or ten years of creditable service and is at least age 60. The retirement benefit is equal to three percent of the member's final average compensation (defined as the average highest consecutive 60 months).

The System also provides death and disability benefits. Benefits and administration of the System are governed by the Louisiana Revised Statutes, Title 33, Sections 6101 through 6235, specifically, and other general laws of the State of Louisiana.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2007 audit report.

G. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the state. For 2007, the state paid supplemental salaries to the following groups of employees of the primary government: district judges, constables and justices of the peace, and employees of the Registrar of Voters' Office. The state also paid supplemental salaries for certain employees of the District Attorney of the 14th Judicial District, as well as to firemen who are employees of the various fire protection district component units.

Louisiana Revised Statutes (LRS) 11:82 provides for a percentage of property taxes collected by the Calcasieu Parish Sheriff's Office to be remitted directly to the eight separate retirement systems. They include the following:

- Assessors' Retirement Fund
- Clerks' of Court Retirement and Relief Fund
- Municipal Employees' Retirement System of Louisiana
- Parochial Employees' Retirement System of Louisiana
- Sheriff's Pension and Relief Fund
- District Attorneys' Retirement Fund
- Registrars' of Voters Employees' Retirement System
- Teachers' Retirement System of Louisiana

On-behalf payments recorded as revenues and expenditures (expenses) in the 2007 financial statements are as follows:

	<u>State Supplemented Salaries</u>	<u>Retirement Contributions</u>	<u>Total 2007 On-Behalf Payments</u>
Primary Government:			
Governmental Activities	\$ 1,224,980	\$ 783,522	\$ 2,008,502
Business-Type Activities	—	5,745	5,745
Total Primary Government	1,224,980	789,267	2,014,247
Component Units:			
District Attorney	881,081	—	881,081
Fire Protection Districts	61,050	153,177	214,227
Other Component Units	—	475,919	475,919
Total Component Units	942,131	629,096	1,571,227
Total On-Behalf Payments	\$ 2,167,111	\$ 1,418,363	\$ 3,585,474

H. Restricted Assets

The balances of the restricted asset accounts in the nonmajor enterprise funds are as follows:

	Nonmajor Enterprise Funds
Cash For Water Revenue Bond Accounts	\$ 22,039
Investments For Revenue Bond Accounts	132,101
Investments For Customer Deposits	72,730
Cash For Sewer Bond Accounts	29,045
Property Taxes Receivable For Sewer Debt Service	59,992
Accrued Interest Receivable On Sewer Bonds	657
Total Restricted Assets	<u>\$ 316,564</u>

NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Adoption Process

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the general fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1. In no event will the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final and actual budgetary comparisons for the general fund and each individual major special revenue fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2007, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, the Criminal Court and the Gaming Fund are the only major special revenue funds with a legally adopted budget and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required. Other funds with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Excess of Expenditures over Appropriations

For the year ended December 31, 2007, expenditures exceeded appropriations in the emergency preparedness department (legal level of budgetary control) of the general fund by \$25,742. The actual expenditures for the miscellaneous, nondepartmental line item of the general fund also exceeded appropriations by \$11,507. These expenditures were funded by greater than anticipated revenues.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Administrative Fund \$7,041 (Administration Department) and \$20,512 (Division of Finance), (2) Section 8 Housing Assistance Fund \$117,860, (3) Shelter Plus Care Program Fund \$48, (4) Transit Program \$370, (5) Calcasieu Emergency Response Training Center Fund \$13,026, (6) Riverboat Recreation Endowment Fund \$8,003, (7) Calcasieu Parish Law Library Commission Fund \$444, and (8) Economic Development Fund \$26,993

Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. As discussed in the Budget Presentation section above, the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective differences which are further reconciled below.

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office Of Juvenile Justice Fund</u>	<u>Criminal Court Fund</u>	<u>Gaming Fund</u>
Net Change in Fund Balance (GAAP)	\$ 815,389	\$3,780,859	\$ 199,517	\$ 49,138	\$2,762,217
Reconciling Adjustments:					
To Adjust For Revenues And Deferrals	(625,781)	(365,634)	(215,923)	442,023	(695,175)
To Adjust For Expenditures And Accruals	<u>440,089</u>	<u>20,604</u>	<u>119,854</u>	<u>(395,948)</u>	<u>204,353</u>
Net Change In Fund Balance (Budgetary Basis)	<u>\$ 629,697</u>	<u>\$3,435,829</u>	<u>\$ 103,448</u>	<u>\$ 95,213</u>	<u>\$2,271,395</u>

B. Fund Balance / Net Asset Information

Changes in Inventory Balances

The Police Jury has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next is reflected as a direct adjustment to fund balance. As of December 31, 2007, the Parish has inventory in the amount of \$682,577. This amount comprises \$530,255 of inventory in the Public Works Operating Fund and \$152,322 of inventory in the Road Improvement Capital Fund. The change in inventory from 2007 to 2006 was a decrease for Public Works in the amount of \$254,984 and an increase of \$42,288 for the Road Improvement Fund. The total adjustment to fund balance as of December 31, 2007 was a negative adjustment in the amount of \$212,696.

Net Asset Restatements

The following table discloses restatements of net assets for the primary government:

	12/31/06 Ending Net Asset Balance	(**) Prior Period Adjustments	Beginning 1/1/2007 Net Asset Balance as Restated
Net Assets - Primary Government	\$ 651,283,351	\$ (1,266,115)	\$ 650,017,236
Total	\$ 651,283,351	\$ (1,266,115)	\$ 650,017,236

** Prior Period Adjustments - The following adjustments were made to the December 31, 2006 ending balance:

- The Self-Insured Health Fund, presented in the governmental activities section of the Statement of Net Assets, made one adjustment to the 2007 beginning net assets to properly reflect prior year expenses related to prescription costs, health network access fees and health claim refunds. The net effects of these adjustments were to increase the beginning of the year liability accounts by \$133,694 and decrease beginning net assets by \$133,694.
- The Animal Control Fund, presented as a nonmajor governmental fund, made one adjustment to the 2007 beginning fund balance to correct a 2006 revenue accrual made in this fund in error. The adjustment should have been made in the Public Works Maintenance Facility Fund. The effect of this adjustment was to reduce the receivable amount and corresponding fund balance amount by \$71,273.

- The Public Works Maintenance Facility Fund, presented as a nonmajor governmental fund, made one adjustment to the 2007 beginning fund balance to correct a 2006 revenue accrual made in the wrong fund. See the Animal Control Fund discussion above. This fund adjustment increased the receivable amount and corresponding fund balance amount by \$71,273.
- As reflected in Note 8, the January 1, 2007 beginning balance of \$377,601,634 for capital assets not being depreciated was increased to \$376,490,796 to properly account for: (1) two assets previously retired but still on the books (\$47,500), (2) one land acquisition previously omitted in the amount of (\$141,621), (3) a group of roads previously included in the 2006 construction in progress amount that individually did not meet the capitalization threshold for roads (\$991,234), and (4) one construction in progress project inadvertently included in 2006 on one building that was being repaired due to Hurricane Rita for which insurance proceeds were received (\$213,725). In addition, the January 1, 2007 beginning balance of \$60,872,700 for capital assets being depreciated (net of depreciation) was reduced to \$60,851,117 to properly account for (1) \$106,951 in prior year asset deletions not recorded, (2) \$262,572 in asset additions not previously recorded and (3) \$6,326 in installation costs net of vendor credits not recorded in the previous year. This net addition of \$161,947 was netted with accumulated depreciation of \$183,530 to arrive at a net decrease of \$21,583. The net effect of all seven of these adjustments was to decrease net capital assets by \$1,132,421.

Funds with Deficit Fund Balances / Net Assets

The Paving Assessment Debt Service Fund reflects deficit net assets in the amount of \$39,871 due to slow collections of receivables. This fund is reported as a nonmajor governmental fund.

While the Courthouse Complex Special Revenue Fund and the L.C.D.B.G. Mossville Sewer Capital Project Fund have positive fund balances in total, both of these funds have negative unreserved, undesignated fund balances in the amounts of \$1,248,438 and \$1,062,909, respectively. This is due to the fact that reservations of fund balances for committed construction contracts not yet completed were recorded in both of these funds in the amounts of \$2,476,220 and \$1,478,513, respectively. There are future committed revenues that have not yet been received or recognized that will fund both these construction projects as they are completed.

Net Asset Restrictions

Details of restricted net assets as reported in the government-wide Statement of Net Assets are as follows:

<u>Net Assets Restricted For:</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Component Units</u>
Capital Projects:			
District 4A - 1/4 Cent Sales Tax Dedicated For Road Construction And Improvement	\$ 52,661,774	\$ —	\$ —
Various Sources Of Revenue And Debt Specifically Issued For Construction And Improvement Projects	—	—	4,257,750
Total Net Assets Restricted For Capital Projects	52,661,774	—	4,257,750
Debt Service:			
Dedicated Sales And Property Tax Revenue Authorized By The Electorate To Repay Debt	—	236,309	9,104,058
Total Net Assets Restricted For Debt Service	—	236,309	9,104,058
External Legal Constraints:			
Dedicated Property Taxes Authorized By The Electorate To Specific Special Revenue Funds And Purposes	18,835,303	—	—
Dedicated 1 Cent Sales Tax For Road Maintenance And Construction	56,944,619	—	—
Dedicated Sales Tax For Trash Pickup	14,087,841	—	—
State Road Funds Dedicated For Transportation	7,693,870	—	—
Grant Funds Restricted For Specific Programs	3,098,013	—	—
Total Net Assets Restricted For External Legal Constraints	100,659,646	—	—
Total Restricted Net Assets	\$ 153,321,420	\$ 236,309	\$ 13,361,808

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month. The total amount paid for 2007 is as follows:

Francis L. Andrepont	\$ 14,400
Jeffery Brame	14,400
Brent Clement	14,400
Calvin Collins	14,400
Mike Danahay	14,400
Elizabeth C. Griffin	14,400
Kevin Guidry	14,400
Tony Guillory	14,400
Chris Landry	14,400
Charles S. Mackey, D.D.S.	14,400
Don Manuel	14,400
Hal McMillin	14,400
Cornelius Moon	14,400
Tony Stelly	14,400
Sandra Treme	14,400
Total	<u>\$ 216,000</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The act further requires those governing authorities disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. The Communication District collected revenues of \$349,549 in 2000, \$815,785 in 2001, \$611,274 in 2002, \$610,828 in 2003, \$628,089 in 2004, \$955,337 in 2005, \$1,159,430 in 2006 and \$1,188,033 in 2007. These revenues will be used to pay the costs of technological enhancements to the E911 system. A total of \$3,096,847 has been spent thus far with \$728,645 being spent in 2007 on Phase I and II.

**CALCASIEU PARISH POLICE JURY
MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
FOR THE YEAR ENDED DECEMBER 31, 2007**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2007	89*
December 31, 2006	86*
December 31, 2005	87*

* This assessment above is the average Asphalt Sufficiency Rating for all of the asphalt roads located in Calcasieu Parish that were assessed at varying dates throughout the calendar year.

Actual Infrastructure Maintenance Costs Compared to Estimated Costs (Note 2):

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2007	\$ 14,829,310	\$ 17,065,524
December 31, 2006	\$ 8,149,300	\$ 10,766,787
December 31, 2005	\$ 10,904,943	\$ 8,843,449
December 31, 2004	\$ 8,830,664	\$ 5,515,732
December 31, 2003	\$ 5,199,748	\$ 4,699,729

CALCASIEU PARISH POLICE JURY
Notes to the Required Supplementary Information
Modified Approach for Reporting Infrastructure Assets –
Road Infrastructure Condition Assessment and Maintenance Data
For the Year Ended December 31, 2007

Note 1 – Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,125 miles of asphalt. The Parish Engineering department developed a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. They also report general road information, such as road length and width, surface type and the last year an overlay process was completed for a particular road.

The Parish elected to use the “modified approach” for valuing its infrastructure asphalt road subsystem based on the road condition assessment process described above. Because of this, no depreciation has been calculated for this subsystem.

The physical condition of the asphalt roads are inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100, with 100 as the highest level. The average ratings for 2005, 2006 and 2007 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three-year period.

Note 2 – Historical Maintenance Information

Governmental Accounting Standards Board (GASB) Statement 34 – Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments requires that if the modified approach to valuing any infrastructure subsystem is adopted then the following disclosures are required: (1) the three most recent completed condition assessments and (2) the estimated and actual maintenance expenditures needed to preserve the subsystem for the most recent five years.

For the past two years, actual maintenance costs have significantly exceeded the budgeted expenditures primarily due to the difference in the post-hurricane construction costs as opposed to similar costs before the 2005 hurricane season. In 2006, the average “Post-Rita” costs increased approximately 30% over similar costs before the fall of 2005. This trend continued in 2007. Asphalt prices alone have increased over 20% from the 2006 prices. These cost increases affect not only the costs for the Parish maintenance program described herein but construction activity parish wide. As with the budget variance, the variance between the actual expenditures for the past three years is also due primarily to the higher construction costs since approximately the same number of road miles were covered in 2007 as was in 2006.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

The purpose of this section is to provide combining schedules that support information previously presented in the basic financial statements as aggregate column totals as well as to provide more detailed information on nonmajor individual funds and nonmajor discretely presented component units. This section specifically includes information on the following:

- Nonmajor Governmental Funds
- Nonmajor Enterprise Funds
- Internal Service Funds
- Fiduciary Funds
- Nonmajor Component Units
- Capital Assets
- Supplementary Information on Selected Component Units

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Health Unit Fund - accounts for the special property tax levy required to cover the cost of operations of the Calcasieu Parish Health Unit.

Solid Waste Fund accounts for disbursement of solid waste collection. A ten-year sales tax was passed in 1992 that provided the funds for this service.

Mosquito Control Fund accounts for the special property tax levy required to cover the costs of controlling mosquitoes.

Animal Control Fund accounts for the operation and maintenance of the Animal Control Center which polices stray animals in the parish and assists the Calcasieu Parish Health Unit in its rabies control program. Financing is provided by animal care fees, contributions from municipalities, and transfers from the General Fund and the Health Unit Fund.

Parks Fund accounts for the operation of all parks of the parish. Financing is primarily provided by transfers from the General Fund and fees charged for services.

Planning and Development Fund accounts for the operating costs of the planning office which is responsible for administering the zoning, subdivision, and sewer ordinances. Financing is provided primarily by permits, fees, and transfers from the General Fund and the Administrative Fund.

Administrative Fund accounts for the administrative costs of the Administrator's Office, the Division of Finance, and Human Resources. Financing is provided primarily by fees from occupational licenses and administrative fees charged to other funds.

Information Systems Fund accounts for various computer oriented activities needed by the Parish. These activities include management of the parish computer network and web page, maintenance of the existing GIS program (Geographical Information Systems), and mapping needs of the parish.

Section 8 Housing Program accounts for federal funds provided for rental assistance to lower income families.

Tenant Based Rental Assistance Program accounts for federal funds provided for rental and security deposit assistance for those lower income families affected by Hurricanes Katrina and Rita. This program is a temporary program modeled after the Section 8 Housing Program.

Shelter Plus Care Program accounts for federal funds provided for rental assistance to individuals with mental disabilities that are referred to the program by qualifying agencies.

Calcasieu Workforce Center Fund accounts for the federal funds used to improve employment, training, literacy, and vocational rehabilitation programs of the parish.

Office of Community Services Fund accounts for funds obtained to support efforts to alleviate poverty, provide services for the elderly and low income citizens, as well as other community programs. Financing is provided primarily by state and local sources.

Transit Program accounts for state and federal funds used in the operation of the public transit program of the parish. This fund is also partially funded by a transfer from the Road Capital Improvement Fund which funds this transfer from sales tax collected.

LAJET Fund (Louisiana Job Employment Training) program accounts for funds received from federal grants used to provide employment focused services to food stamp recipients.

Food for Seniors Fund accounts for expenditures associated with the distribution of commodities that are received from an outside source and available to income eligible senior citizens.

Multipurpose Contract Postal Unit accounts for revenues and expenditures of the postal station funded by the Police Jury, City of Lake Charles, and the U. S. Postal Service.

TASC Fund (Truancy Assessment and Service Center) is funded by the Louisiana State Legislature, and accounts for the costs associated with the assessment and intervention services provided to children at risk of becoming truant in Calcasieu Parish.

Federal Foster Care Program (Title IV-E) is funded by U.S. Department of Health and Human Services and provides entities that participate in the juvenile court system an opportunity to recoup Title IV-E federal monies for eligible services and activities that they provide to juvenile probation children and their families.

Drug Court Program which is funded through the Louisiana Supreme Court and the U. S. Department of Justice accounts for services to provide a comprehensive, early intervention system for court referred adolescents and their families with alcohol and drug related problems.

Adult Drug Court Program is funded through the Louisiana Supreme Court and the U.S. Department of Justice and accounts for funds received for services provided to adults with substance abuse problems.

Homeland Security Fund accounts for state and federal grants received for the purpose of protecting the citizens of the parish from terrorism threats.

Flood Mitigation Fund accounts for the operation of federally funded programs to limit the impact of future flooding.

Calcasieu Emergency Response Training Center accounts for the operation of the training center which is tasked with increasing the readiness of First Responders in the parish. This includes training for firemen in the parish as well as industrial clients. Funding is provided primarily through user fees and a transfer from the General Fund.

Parish Road and Drainage Trust Fund accounts for \$1 million per year of property taxes to be used as matching funds to other public entity efforts toward improvement of major drainage and road improvements throughout Calcasieu Parish.

Office of Federal Program Development reports activity relating to the development and coordination of Parish services funded by existing federal programs. This program is funded through operating transfers from the Parish's administrative budget.

Riverboat Recreational Endowment Fund accounts for the \$1 million initial cash bonus received from the riverboat. Interest earned on this amount is used to provide grants to the Community Center and Playground Districts and the Recreation Districts created by the Police Jury.

Library Debt Service Reduction Fund accounts for \$1,000,000 originally set up to use the interest income from this fund to reduce the debt of Library which in turn reduces the annual parishwide property tax requirements. This fund was closed as of December 31, 2007 therefore only an operating statement is presented.

Calcasieu Parish Law Library Commission accounts for court costs collected for the purpose of maintaining a public law library.

Civilian Airport Fund accounts for the operation and maintenance of the parish civilian airport. This fund was closed as of December 31, 2007 therefore only an operating statement is presented.

Port Industrial Park Development accounts for expenditures related to the enhancing economic development with the industrial park.

Economic Development Fund accounts for amounts received as a result of reimbursements to the Parish from previous development projects. These proceeds will eventually provide a revolving fund for future development efforts.

Calcasieu Parish Junior Golf Program accounts for expenditures related to the development of a youth golf program in the Parish. This program is primarily funded through donations.

Fire Protection District 2 of Ward 3 accounts for the activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such the activity is reported as a blended component unit similar to that of other Parish departments. The primary source of revenue is from property tax assessments and state revenue sharing collections.

Capital Projects Funds

Courthouse Complex Fund accounts for the construction of new facilities and renovation of existing facilities including the Calcasieu Parish Police Jury Administrative Building.

Parks Capital Improvement Fund accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects come from Grants from the Riverboat Fund as well as capital grants from federal and state sources.

Public Works Maintenance Facility Fund accounts for construction of the maintenance facilities of public works. The primary source of revenue is transfers from the Public Works Operating Fund.

Allen August Multi-purpose Center Fund accounts for continued renovation and general improvement needs related to the Multipurpose Center and other facilities used for health services and social services.

Coliseum Capital Improvement Fund accounts for major capital improvement activity at the Burton Coliseum. These improvements are primarily funded by ad valorem taxes collected as well as grants from the state.

Juvenile Justice Construction Fund accounts for the construction of a training and education center for the Office of Juvenile Justice Services. This fund is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

Senior Citizens Center Fund accounts for the construction of a facility to be used for senior activities as well as the administrative offices of the Office of Community Services, a division of the Calcasieu Parish Police Jury. This fund was closed as of December 31, 2007 but still reported some activity in 2007.

L.C.D.B.G. Starks Water Project accounts for the anticipated construction of a water system for the Starks community. A combination of federal and state grants will be used to fund this construction.

L.C.D.B.G. Mossville Sewer Project accounts for the anticipated construction of a wastewater collection system for the Mossville area. A combination of federal and state grants will be used to fund this construction.

Debt Service Funds

Paving Assessment Fund accounts for proceeds from special assessments levied as well as the repayment of paving certificates of indebtedness relating to these projects.

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Control	Parks Fund
ASSETS					
Cash and cash equivalents	\$ 2,246,775	\$ 4,797,484	\$ 1,153,171	\$ 118,649	\$ 276,550
Investments	4,294,408	9,203,283	2,207,639	234,750	201,289
Receivable (net of allowances for uncollectibles):					
Taxes	2,625,593	-	2,669,763	-	-
Special assessments	-	-	-	-	-
Interest receivable	43,990	95,826	23,338	2,671	2,211
Due from other governmental units	-	-	9,305	688	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	6,000	540	168
Total assets	\$ 9,210,766	\$ 14,096,593	\$ 6,069,216	\$ 357,298	\$ 480,218
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 68,525	\$ 8,573	\$ 8,248	\$ 25,270	\$ 19,222
Accrued liabilities	5,616	-	23,737	31,660	4,610
Due to other governmental units	925	-	-	-	-
Due to other funds	-	-	1,187	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	2,677,664	-	2,707,815	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	2,752,730	8,573	2,740,987	56,930	23,832
Fund balances:					
Reserved for:					
Encumbrances	5,125	-	769,682	51,795	20,703
Committed appropriations	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved, designated for:					
Capital improvements	-	-	-	-	-
Unreserved, undesignated	6,452,911	14,088,020	2,558,547	248,573	435,683
Total fund balances	6,458,036	14,088,020	3,328,229	300,368	456,386
Total liabilities and fund balances	\$ 9,210,766	\$ 14,096,593	\$ 6,069,216	\$ 357,298	\$ 480,218

Special Revenue

Planning and Development	Administrative Fund	Information Systems Fund	Section 8 Housing Program	Tenant Based Rental Assistance Program	Shelter Plus Care Program	Calcasieu Workforce Center	Office of Community Services
\$ 299,855	\$ 1,347,393	\$ 66,435	\$ 1,725,792	\$ 3,234	\$ 3,614	\$ 151,916	\$ 388,854
576,965	2,583,754	130,928	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,814	27,438	1,747	-	-	-	-	-
11,604	5,546	-	-	1,173	-	37,000	113,002
-	-	-	-	253	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25	291	-	40,803	-	-	-	-
<u>\$ 895,263</u>	<u>\$ 3,964,422</u>	<u>\$ 199,110</u>	<u>\$ 1,766,595</u>	<u>\$ 4,660</u>	<u>\$ 3,614</u>	<u>\$ 188,916</u>	<u>\$ 501,856</u>
\$ 66,564	\$ 11,544	\$ 25,871	\$ 3,226	\$ 785	\$ -	\$ 55,993	\$ 53,208
49,021	80,496	20,262	9,422	-	-	31,206	16,068
-	55	-	-	-	-	-	-
100	-	-	-	-	253	-	37
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
63,620	-	-	-	-	2,865	-	-
-	-	-	-	-	-	-	-
-	-	-	32,408	-	-	20,000	-
<u>179,305</u>	<u>92,095</u>	<u>46,133</u>	<u>45,056</u>	<u>785</u>	<u>3,118</u>	<u>107,199</u>	<u>69,313</u>
20,872	-	7,863	1,440	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>695,086</u>	<u>3,872,327</u>	<u>145,114</u>	<u>1,720,099</u>	<u>3,875</u>	<u>496</u>	<u>81,717</u>	<u>432,543</u>
<u>715,958</u>	<u>3,872,327</u>	<u>152,977</u>	<u>1,721,539</u>	<u>3,875</u>	<u>496</u>	<u>81,717</u>	<u>432,543</u>
<u>\$ 895,263</u>	<u>\$ 3,964,422</u>	<u>\$ 199,110</u>	<u>\$ 1,766,595</u>	<u>\$ 4,660</u>	<u>\$ 3,614</u>	<u>\$ 188,916</u>	<u>\$ 501,856</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007

	Special Revenue				
	Transit Program	LAJET Fund	Food for Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund
ASSETS					
Cash and cash equivalents	\$ 88,671	\$ 29,906	\$ 2,306	\$ 11,935	\$ 3,093
Investments	-	-	4,677	22,341	920
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	-	-	83	251	136
Due from other governmental units	64,739	10,393	-	833	23,243
Due from other funds	-	56	-	-	-
Due from component units	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	\$ 153,410	\$ 40,355	\$ 7,066	\$ 35,360	\$ 27,392
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,662	\$ 3,699	\$ 465	\$ 146	\$ 10,443
Accrued liabilities	16,634	2,284	1,410	1,577	5,886
Due to other governmental units	-	-	-	-	-
Due to other funds	6,453	-	-	-	10,632
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	25,749	5,983	1,875	1,723	26,961
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Committed appropriations	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved, designated for:					
Capital improvements	-	-	-	-	-
Unreserved, undesignated	127,661	34,372	5,191	33,637	431
Total fund balances	127,661	34,372	5,191	33,637	431
Total liabilities and fund balances	\$ 153,410	\$ 40,355	\$ 7,066	\$ 35,360	\$ 27,392

Special Revenue

Federal Foster Care Program	Drug Court Program	Adult Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund
\$ 203,477	\$ 12,685	\$ -	\$ 51,841	\$ 14	\$ 52	\$ 1,217,553
389,721	34,531	-	99,161	281	302	2,323,475
-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	-
4,076	308	-	223	35	86	23,439
100,656	48,271	23,522	100,392	344,400	5,788	-
-	-	-	20,487	100	3,968	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,479	31,601	-
<u>\$ 697,930</u>	<u>\$ 95,795</u>	<u>\$ 23,522</u>	<u>\$ 272,104</u>	<u>\$ 373,309</u>	<u>\$ 41,797</u>	<u>\$ 4,564,467</u>
\$ 826	\$ 43,228	\$ 17,673	\$ 272,038	\$ 7,260	\$ 9,949	\$ -
5,923	-	-	-	-	4,165	-
-	-	-	-	76,520	-	-
-	-	5,849	-	262,375	500	173,841
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	-
-	-	-	-	10,824	-	-
<u>6,749</u>	<u>43,228</u>	<u>23,522</u>	<u>272,038</u>	<u>356,979</u>	<u>14,614</u>	<u>1,173,841</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	2,558,306
-	-	-	-	-	-	-
-	-	-	-	-	-	832,320
691,181	52,567	-	66	16,330	27,183	-
691,181	52,567	-	66	16,330	27,183	3,390,626
<u>\$ 697,930</u>	<u>\$ 95,795</u>	<u>\$ 23,522</u>	<u>\$ 272,104</u>	<u>\$ 373,309</u>	<u>\$ 41,797</u>	<u>\$ 4,564,467</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	Special Revenue				
	Office of Federal Program Development	Riverboat Recreational Endowment Fund	Calcasieu Parish Law Library Commission	Port Industrial Park Development Fund	Economic Development Fund
ASSETS					
Cash and cash equivalents	\$ 4,958	\$ 345,762	\$ 30,558	\$ 8,134	\$ 84,584
Investments	9,802	659,374	58,264	15,512	171,210
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	143	6,744	599	156	1,716
Due from other governmental units	-	-	3,455	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Loan receivable	-	-	-	-	139,957
Other receivables	-	-	-	-	-
Total assets	\$ 14,903	\$ 1,011,880	\$ 92,876	\$ 23,802	\$ 397,467
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 263	\$ -	\$ 5,227	\$ -	\$ 3,128
Accrued liabilities	3,739	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	139,957
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	4,002	-	5,227	-	143,085
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Committed appropriations	-	-	-	-	-
Loan receivable	-	-	-	-	139,957
Unreserved, designated for:					
Capital improvements	-	-	-	-	-
Unreserved, undesignated	10,901	1,011,880	87,649	23,802	114,425
Total fund balances	10,901	1,011,880	87,649	23,802	254,382
Total liabilities and fund balances	\$ 14,903	\$ 1,011,880	\$ 92,876	\$ 23,802	\$ 397,467

Special Revenue		Capital Projects				
Calcasieu Junior Golf Program	Fire Protection District No. 2 of Ward 3	Courthouse Complex Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund	Allen August Multi-Purpose Center Fund	Coliseum Capital Improvement Fund
\$ 24,443	\$ 251,401	\$ 549,962	\$ 959,831	\$ 68,080	\$ 61,828	\$ 115
46,589	480,249	1,033,378	2,083,826	130,498	182,947	1,755
-	994,251	-	-	-	-	-
-	-	-	-	-	-	-
466	4,884	11,507	21,177	1,824	2,401	39
-	-	-	246,293	79,192	-	212,542
-	-	-	-	112,316	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	488,319	-	-	-	-
<u>\$ 71,498</u>	<u>\$ 1,730,785</u>	<u>\$ 2,083,166</u>	<u>\$ 3,311,127</u>	<u>\$ 391,910</u>	<u>\$ 247,176</u>	<u>\$ 214,451</u>
\$ -	\$ 5,272	\$ 306,115	\$ 279,798	\$ 18,231	\$ -	\$ 128,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,013,013	488,319	-	-	-	-
-	-	60,950	283,708	204,487	-	-
-	-	-	-	-	-	-
-	<u>1,018,285</u>	<u>855,384</u>	<u>563,506</u>	<u>222,718</u>	<u>-</u>	<u>128,147</u>
-	-	2,476,220	184,920	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,562,701	102,125	247,176	86,304
71,498	712,500	(1,248,438)	-	67,067	-	-
71,498	712,500	1,227,782	2,747,621	169,192	247,176	86,304
<u>\$ 71,498</u>	<u>\$ 1,730,785</u>	<u>\$ 2,083,166</u>	<u>\$ 3,311,127</u>	<u>\$ 391,910</u>	<u>\$ 247,176</u>	<u>\$ 214,451</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	<u>Capital Projects</u>			<u>Debt Service</u>
	<u>Juvenile Justice Construction Fund</u>	<u>L.C.D.B.G. Starks Water Project</u>	<u>L.C.D.B.G. Mossville Sewer Project</u>	<u>Paving Assessment Fund</u>
ASSETS				
Cash and cash equivalents	\$ 42,820	\$ -	\$ 142,682	\$ 32,050
Investments	91,448	-	-	-
Receivable (net of allowances for uncollectibles):				
Taxes	-	-	-	-
Special assessments	-	-	-	18,040
Interest receivable	1,238	-	-	-
Due from other governmental units	-	-	312,294	-
Due from other funds	-	228	-	1,104
Due from component units	-	-	-	-
Loan receivable	-	-	-	-
Other receivables	-	-	-	-
Total assets	\$ 135,506	\$ 228	\$ 454,976	\$ 51,194
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 228	\$ 27,842	\$ -
Accrued liabilities	-	-	-	-
Due to other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Advance from other funds	-	-	-	80,478
Deferred revenues	-	-	-	10,587
Retainage payable	29,675	-	11,530	-
Other liabilities	-	-	-	-
Total liabilities	29,675	228	39,372	91,065
Fund balances:				
Reserved for:				
Encumbrances	10,227	-	1,478,513	-
Committed appropriations	-	-	-	-
Loan receivable	-	-	-	-
Unreserved, designated for:				
Capital improvements	-	-	-	-
Unreserved, undesignated	95,604	-	(1,062,909)	(39,871)
Total fund balances	105,831	-	415,604	(39,871)
Total liabilities and fund balances	\$ 135,506	\$ 228	\$ 454,976	\$ 51,194

**Total
Nonmajor
Governmental
Funds**

\$	16,808,463
	27,273,277

	7,289,607
	18,040
	285,566
	1,754,331
	138,512
	-
	139,957
	596,226
\$	<u>54,303,979</u>

\$	1,489,669
	313,716
	77,500
	461,227
	-
	80,478
	8,103,840
	590,350
	63,232
	<u>11,180,012</u>

	5,027,360
	2,558,306
	139,957
	3,830,626
	<u>31,567,718</u>
	<u>43,123,967</u>
\$	<u>54,303,979</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Control	Parks Fund
REVENUES					
Taxes:					
Property	\$ 2,467,937	\$ -	\$ 2,507,792	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	223,283	-
Intergovernmental revenues	273,427	2,934	246,861	449,901	157
Charges for services	-	-	-	141,549	106,688
Fines and forfeitures	-	1,650	-	7,251	-
Investment earnings	381,572	925,899	192,476	34,572	21,871
Gaming revenue	-	-	-	-	41,361
Sale of assets	78	-	1,014	-	-
Donations	-	-	-	9,740	-
Miscellaneous revenues	-	-	6,000	14,210	363
Total revenues	<u>3,123,014</u>	<u>930,483</u>	<u>2,954,143</u>	<u>880,506</u>	<u>170,440</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	1,582,929	-
Public works	-	-	-	-	-
Sanitation	-	4,945,907	-	-	-
Health and welfare	1,464,535	-	2,094,471	-	-
Culture and recreation	-	-	-	-	425,758
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	155,012	15,374
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,464,535</u>	<u>4,945,907</u>	<u>2,094,471</u>	<u>1,737,941</u>	<u>441,132</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,658,479</u>	<u>(4,015,424)</u>	<u>859,672</u>	<u>(857,435)</u>	<u>(270,692)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	-	-	240,388	790,146	431,536
Transfers out	(1,175,818)	(72,022)	-	-	-
Total other financing sources and uses	<u>(1,175,818)</u>	<u>(72,022)</u>	<u>240,388</u>	<u>790,146</u>	<u>431,536</u>
Net change in fund balances	482,661	(4,087,446)	1,100,060	(67,289)	160,844
Fund balances at beginning of year as restated	5,975,375	18,175,466	2,228,169	438,930	295,542
Prior period adjustment	-	-	-	(71,273)	-
Fund balances at end of year	<u>\$ 6,458,036</u>	<u>\$ 14,088,020</u>	<u>\$ 3,328,229</u>	<u>\$ 300,368</u>	<u>\$ 456,386</u>

Special Revenue							
Planning and Development	Administrative Fund	Information Systems Fund	Section 8 Housing Program	Tenant Based Rental Assistance Program	Shelter Plus Care Program	Calcasieu Workforce Center	Office of Community Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
550,227	1,245,014	-	-	-	-	-	-
296,741	3,410	3,385	2,297,262	197,287	10,519	2,738,020	1,404,133
158,187	1,781,120	319,621	-	-	-	-	63,237
12,715	-	-	-	-	-	-	-
65,472	252,641	19,849	87,930	205	25	6,347	17,583
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,425	-	-	2,000	-	-	-	-
6,925	2	135	48,283	-	-	-	2,159
<u>1,091,692</u>	<u>3,282,187</u>	<u>342,990</u>	<u>2,435,475</u>	<u>197,492</u>	<u>10,544</u>	<u>2,744,367</u>	<u>1,487,112</u>
-	2,325,528	916,663	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,662,650	1,465,114
-	-	-	-	-	-	-	-
1,806,191	-	-	2,187,236	199,633	10,048	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,806,191</u>	<u>2,325,528</u>	<u>916,663</u>	<u>2,187,236</u>	<u>199,633</u>	<u>10,048</u>	<u>2,662,650</u>	<u>1,465,114</u>
<u>(714,499)</u>	<u>956,659</u>	<u>(573,673)</u>	<u>248,239</u>	<u>(2,141)</u>	<u>496</u>	<u>81,717</u>	<u>21,998</u>
-	-	-	-	-	-	-	-
840,000	-	685,000	-	-	-	-	51,149
-	(850,000)	-	-	-	-	-	(21,200)
<u>840,000</u>	<u>(850,000)</u>	<u>685,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,949</u>
125,501	106,659	111,327	248,239	(2,141)	496	81,717	51,947
590,457	3,765,668	41,650	1,473,300	6,016	-	-	380,596
-	-	-	-	-	-	-	-
<u>\$ 715,958</u>	<u>\$ 3,872,327</u>	<u>\$ 152,977</u>	<u>\$ 1,721,539</u>	<u>\$ 3,875</u>	<u>\$ 496</u>	<u>\$ 81,717</u>	<u>\$ 432,543</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Special Revenue				
	Transit Program	LAJET	Food For Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	445,263	154,035	-	30,570	254,610
Charges for services	10,978	-	-	1,366	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	7,444	1,027	1,117	2,330	937
Gaming revenue	-	-	-	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>463,685</u>	<u>155,062</u>	<u>1,117</u>	<u>34,266</u>	<u>255,547</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	262,577
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	764,955	162,793	55,955	47,104	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>764,955</u>	<u>162,793</u>	<u>55,955</u>	<u>47,104</u>	<u>262,577</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(301,270)</u>	<u>(7,731)</u>	<u>(54,838)</u>	<u>(12,838)</u>	<u>(7,030)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	300,000	-	55,000	9,182	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>300,000</u>	<u>-</u>	<u>55,000</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(1,270)	(7,731)	162	(3,656)	(7,030)
Fund balances at beginning of year as restated	128,931	42,103	5,029	37,293	7,461
Prior period adjustment	-	-	-	-	-
Fund balances at end of year	<u>\$ 127,661</u>	<u>\$ 34,372</u>	<u>\$ 5,191</u>	<u>\$ 33,637</u>	<u>\$ 431</u>

Special Revenue

Federal Foster Care Program	Drug Court Program	Adult Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Office of Federal Program Development
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
187,412	178,041	32,211	374,167	327,850	119,501	-	-
-	330	1,027	-	-	258,142	-	-
-	-	-	-	-	-	-	-
34,593	2,503	-	477	1,278	1,357	198,857	1,937
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	111,966	-	-	-
<u>222,005</u>	<u>180,874</u>	<u>33,238</u>	<u>374,644</u>	<u>441,094</u>	<u>379,000</u>	<u>1,198,857</u>	<u>1,937</u>
-	-	-	-	-	-	-	-
215,419	181,583	33,238	374,578	441,396	427,234	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	55,641
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	96,141	-	-
-	-	-	-	-	-	421,328	-
<u>215,419</u>	<u>181,583</u>	<u>33,238</u>	<u>374,578</u>	<u>441,396</u>	<u>523,375</u>	<u>421,328</u>	<u>55,641</u>
<u>6,586</u>	<u>(709)</u>	<u>-</u>	<u>66</u>	<u>(302)</u>	<u>(144,375)</u>	<u>777,529</u>	<u>(53,704)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	185,705	-	51,200
-	-	-	-	-	-	(173,841)	-
-	-	-	-	-	185,705	(173,841)	51,200
6,586	(709)	-	66	(302)	41,330	603,688	(2,504)
684,595	53,276	-	-	16,632	(14,147)	2,786,938	13,405
-	-	-	-	-	-	-	-
<u>\$ 691,181</u>	<u>\$ 52,567</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 16,330</u>	<u>\$ 27,183</u>	<u>\$ 3,390,626</u>	<u>\$ 10,901</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Special Revenue			
	Riverboat Recreational Endowment Fund	Library Debt Service Reduction Fund	Calcasieu Parish Law Library Commission	Civilian Airport
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	49,611	-
Fines and forfeitures	-	-	-	-
Investment earnings	57,367	45,075	5,149	55
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	1	-
Total revenues	<u>57,367</u>	<u>45,075</u>	<u>54,761</u>	<u>55</u>
EXPENDITURES				
Current:				
General government	53	27	59,530	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Intergovernmental	48,000	-	-	-
Total expenditures	<u>48,053</u>	<u>27</u>	<u>59,530</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,314</u>	<u>45,048</u>	<u>(4,769)</u>	<u>55</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,036,726)	-	(5,559)
Total other financing sources and uses	<u>-</u>	<u>(1,036,726)</u>	<u>-</u>	<u>(5,559)</u>
Net change in fund balances	9,314	(991,678)	(4,769)	(5,504)
Fund balances at beginning of year as restated	1,002,566	991,678	92,418	5,504
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 1,011,880</u>	<u>\$ -</u>	<u>\$ 87,649</u>	<u>\$ -</u>

Special Revenue				Capital Projects		
Port Industrial Park Development Fund	Economic Development Fund	Calcasieu Junior Golf Program	Fire Protection District No. 2 of Ward 3	Courthouse Complex Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund
\$ -	\$ -	\$ -	\$ 834,966	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	52,404	-	118,560	3,281	198,870	7,919
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,306	14,497	4,132	45,812	90,999	158,103	33,097
-	-	-	-	-	458,592	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,861	-	-	-	-
<u>1,306</u>	<u>66,901</u>	<u>5,993</u>	<u>999,338</u>	<u>94,280</u>	<u>815,565</u>	<u>41,016</u>
1	51,045	-	-	79	-	-
-	-	-	1,074,949	-	-	-
-	-	-	-	-	-	29
-	-	-	-	-	-	-
-	-	9,856	-	-	140	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,412,980	3,417,250	937,178
-	-	-	-	-	-	-
<u>1</u>	<u>51,045</u>	<u>9,856</u>	<u>1,074,949</u>	<u>1,413,059</u>	<u>3,417,390</u>	<u>937,207</u>
<u>1,305</u>	<u>15,856</u>	<u>(3,863)</u>	<u>(75,611)</u>	<u>(1,318,779)</u>	<u>(2,601,825)</u>	<u>(896,191)</u>
-	-	-	-	156,341	-	182,775
-	-	-	-	1,246,400	2,988,843	-
-	-	-	-	(500,000)	(131,536)	-
-	-	-	-	<u>902,741</u>	<u>2,857,307</u>	<u>182,775</u>
1,305	15,856	(3,863)	(75,611)	(416,038)	255,482	(713,416)
22,497	238,526	75,361	788,111	1,643,820	2,492,139	811,335
-	-	-	-	-	-	71,273
<u>\$ 23,802</u>	<u>\$ 254,382</u>	<u>\$ 71,498</u>	<u>\$ 712,500</u>	<u>\$ 1,227,782</u>	<u>\$ 2,747,621</u>	<u>\$ 169,192</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Allen August Multi-Purpose Center Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	Senior Citizen Fund
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	516,768	28,630	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	11,794	320	13,118	1,021
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>11,794</u>	<u>517,088</u>	<u>41,748</u>	<u>1,021</u>
EXPENDITURES				
Current:				
General government	6	-	-	-
Public safety	-	-	15,383	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	1
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	7,840	347,051	848,570	-
Intergovernmental	-	-	-	-
Total expenditures	<u>7,846</u>	<u>347,051</u>	<u>863,953</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,948</u>	<u>170,037</u>	<u>(822,205)</u>	<u>1,020</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	128,435	16,312	-
Transfers in	7,840	-	673,525	-
Transfers out	-	-	-	(21,568)
Total other financing sources and uses	<u>7,840</u>	<u>128,435</u>	<u>689,837</u>	<u>(21,568)</u>
Net change in fund balances	11,788	298,472	(132,368)	(20,548)
Fund balances at beginning of year as restated	235,388	(212,168)	238,199	20,548
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 247,176</u>	<u>\$ 86,304</u>	<u>\$ 105,831</u>	<u>\$ -</u>

L.C.D.B.G. Starks Water Project	L.C.D.B.G. Mossville Sewer Project	Debt Service	
		Paving Assessment Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 6,810,695
-	-	14,098	14,098
-	-	-	2,018,524
-	523,951	-	11,478,080
-	-	-	2,891,856
-	-	-	21,616
-	8,763	8,710	2,759,617
-	-	-	499,953
-	-	-	1,092
-	-	-	13,165
-	-	-	191,905
-	532,714	22,808	26,700,601
-	-	2,599	\$ 3,355,531
-	-	-	4,609,286
-	-	-	29
-	-	-	4,945,907
-	-	-	8,773,219
-	-	-	435,754
-	-	-	4,203,108
-	-	16,925	16,925
-	-	1,761	1,761
228	667,431	-	7,905,055
-	-	-	469,328
228	667,431	21,285	34,715,903
(228)	(134,717)	1,523	(8,015,302)
-	-	-	483,863
228	372,970	-	8,929,112
-	-	-	(3,988,270)
228	372,970	-	5,424,705
-	238,253	1,523	(2,590,597)
-	177,351	(41,394)	45,714,564
-	-	-	-
\$ -	\$ 415,604	\$ (39,871)	\$ 43,123,967

CALCASIEU PARISH POLICE JURY
HEALTH UNIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 2,392,025	\$ 2,392,025	\$ 2,413,233	\$ 21,208
Intergovernmental revenues	280,514	280,514	288,219	7,705
Investment income	250,000	250,000	331,204	81,204
Sale of assets	-	-	78	78
Total revenues	<u>2,922,539</u>	<u>2,922,539</u>	<u>3,032,734</u>	<u>110,195</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,931,191</u>	<u>1,931,191</u>	<u>1,309,512</u>	<u>621,679</u>
Excess (deficiency) of revenues over expenditures	<u>991,348</u>	<u>991,348</u>	<u>1,723,222</u>	<u>731,874</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,059,425)</u>	<u>(1,059,425)</u>	<u>(1,175,818)</u>	<u>(116,393)</u>
Total other financing sources (uses)	<u>(1,059,425)</u>	<u>(1,059,425)</u>	<u>(1,175,818)</u>	<u>(116,393)</u>
Net change in fund balances	(68,077)	(68,077)	547,404	615,481
Fund balances beginning of year	<u>5,979,046</u>	<u>5,979,046</u>	<u>6,035,604</u>	<u>56,558</u>
Fund balances end of year	<u>\$ 5,910,969</u>	<u>\$ 5,910,969</u>	<u>\$ 6,583,008</u>	<u>\$ 672,039</u>

CALCASIEU PARISH POLICE JURY
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 2,934	\$ 2,934
Fines and forfeitures	1,500	1,500	1,650	150
Investment income	500,000	750,000	774,847	24,847
Total revenues	501,500	751,500	779,431	27,931
EXPENDITURES				
Current:				
Public works	4,767,349	5,218,068	4,965,889	252,179
Excess (deficiency) of revenues over expenditures	(4,265,849)	(4,466,568)	(4,186,458)	280,110
OTHER FINANCING SOURCES (USES)				
Transfers out	(72,022)	(72,022)	(72,022)	-
Net change in fund balances	(4,337,871)	(4,538,590)	(4,258,480)	280,110
Fund balances beginning of year	18,416,837	18,416,837	18,350,432	(66,405)
Fund balances end of year	\$ 14,078,966	\$ 13,878,247	\$ 14,091,952	\$ 213,705

CALCASIEU PARISH POLICE JURY
MOSQUITO CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 2,432,397	\$ 2,432,397	\$ 2,452,239	\$ 19,842
Intergovernmental revenues	107,512	107,512	650,290	542,778
Investment income	100,000	100,000	173,461	73,461
Sale of assets	-	-	1,014	1,014
Total revenues	<u>2,639,909</u>	<u>2,639,909</u>	<u>3,277,004</u>	<u>637,095</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,917,353</u>	<u>2,917,353</u>	<u>2,385,325</u>	<u>532,028</u>
Excess (deficiency) of revenues over expenditures	<u>(277,444)</u>	<u>(277,444)</u>	<u>891,679</u>	<u>1,169,123</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>284,425</u>	<u>284,425</u>	<u>240,388</u>	<u>(44,037)</u>
Net change in fund balances	6,981	6,981	1,132,067	1,125,086
Fund balances beginning of year	<u>2,248,661</u>	<u>2,248,661</u>	<u>2,249,781</u>	<u>1,120</u>
Fund balances end of year	<u>\$ 2,255,642</u>	<u>\$ 2,255,642</u>	<u>\$ 3,381,848</u>	<u>\$ 1,126,206</u>

CALCASIEU PARISH POLICE JURY
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 200,000	\$ 200,000	\$ 223,283	\$ 23,283
Intergovernmental revenues	393,168	393,168	449,738	56,570
Charges for services	100,000	100,000	141,548	41,548
Fines and forfeitures	5,000	5,000	7,251	2,251
Investment income	15,000	15,000	30,856	15,856
Donations	-	-	9,740	9,740
Miscellaneous revenues	20,000	20,000	14,209	(5,791)
Total revenues	<u>733,168</u>	<u>733,168</u>	<u>876,625</u>	<u>143,457</u>
EXPENDITURES				
Current:				
Public safety	1,595,936	1,730,060	1,721,071	8,989
Capital improvements	100,000	115,279	40,147	75,132
Total expenditures	<u>1,695,936</u>	<u>1,845,339</u>	<u>1,761,218</u>	<u>84,121</u>
Excess (deficiency) of revenues over expenditures	(962,768)	(1,112,171)	(884,593)	227,578
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>850,000</u>	<u>850,000</u>	<u>790,147</u>	<u>(59,853)</u>
Net change in fund balances	(112,768)	(262,171)	(94,446)	167,725
Fund balances beginning of year	<u>237,891</u>	<u>348,558</u>	<u>450,924</u>	<u>102,366</u>
Fund balances end of year	<u>\$ 125,123</u>	<u>\$ 86,387</u>	<u>\$ 356,478</u>	<u>\$ 270,091</u>

CALCASIEU PARISH POLICE JURY
PARISH PARKS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 157	\$ 157
Charges for services	91,000	91,000	106,913	15,913
Investment income	50,000	50,000	152,059	102,059
Gaming revenue	57,500	57,500	41,361	(16,139)
Miscellaneous revenue	400	400	463	63
Total revenues	<u>198,900</u>	<u>198,900</u>	<u>300,953</u>	<u>102,053</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>636,911</u>	<u>653,210</u>	<u>437,196</u>	<u>216,014</u>
Excess (deficiency) of revenues over expenditures	<u>(438,011)</u>	<u>(454,310)</u>	<u>(136,243)</u>	<u>301,768</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	(138,011)	(154,310)	163,757	301,768
Fund balances beginning of year	<u>240,822</u>	<u>240,822</u>	<u>316,361</u>	<u>75,539</u>
Fund balances end of year	<u>\$ 102,811</u>	<u>\$ 86,512</u>	<u>\$ 480,118</u>	<u>\$ 377,307</u>

CALCASIEU PARISH POLICE JURY
PLANNING AND DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 552,500	\$ 552,500	\$ 550,227	\$ (2,273)
Intergovernmental revenues	107,000	107,000	355,157	248,157
Charges for services	108,000	108,000	169,870	61,870
Fines and forfeitures	-	-	12,715	
Investment income	30,000	30,000	59,766	29,766
Sale of assets	-	-	1,425	1,425
Miscellaneous revenues	5,000	5,000	7,025	2,025
Total revenues	<u>802,500</u>	<u>802,500</u>	<u>1,156,185</u>	<u>340,970</u>
EXPENDITURES				
Current:				
Economic development	<u>1,859,050</u>	<u>1,877,476</u>	<u>1,792,453</u>	<u>85,023</u>
Excess (deficiency) of revenues over expenditures	<u>(1,056,550)</u>	<u>(1,074,976)</u>	<u>(636,268)</u>	<u>425,993</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>840,000</u>	<u>840,000</u>	<u>840,000</u>	<u>-</u>
Net change in fund balances	(216,550)	(234,976)	203,732	425,993
Fund balances beginning of year	<u>576,767</u>	<u>576,767</u>	<u>679,636</u>	<u>102,869</u>
Fund balances end of year	<u>\$ 360,217</u>	<u>\$ 341,791</u>	<u>\$ 883,368</u>	<u>\$ 528,862</u>

CALCASIEU PARISH POLICE JURY
ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 6,000	\$ 6,000	\$ 10,906	\$ 4,906
Licenses and permits	1,022,000	1,022,000	1,245,014	223,014
Charges for services	1,793,773	1,793,773	1,786,604	(7,169)
Investment income	150,000	150,000	220,318	70,318
Miscellaneous revenues	-	-	2	2
Total revenues	<u>2,971,773</u>	<u>2,971,773</u>	<u>3,262,844</u>	<u>291,071</u>
EXPENDITURES				
Current:				
General government:				
Administration	693,261	693,261	700,302	(7,041)
Division of Finance	1,171,335	1,171,335	1,191,847	(20,512)
Human Resources	415,812	415,812	358,597	57,215
Miscellaneous	202,000	202,000	93,243	108,757
Total expenditures	<u>2,482,408</u>	<u>2,482,408</u>	<u>2,343,989</u>	<u>138,419</u>
Excess (deficiency) of revenues over expenditures	<u>489,365</u>	<u>489,365</u>	<u>918,855</u>	<u>429,490</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(850,000)</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>-</u>
Net change in fund balances	(360,635)	(360,635)	68,855	429,490
Fund balances beginning of year	<u>3,714,858</u>	<u>3,714,858</u>	<u>3,888,718</u>	<u>173,860</u>
Fund balances end of year	<u>\$ 3,354,223</u>	<u>\$ 3,354,223</u>	<u>\$ 3,957,573</u>	<u>\$ 603,350</u>

CALCASIEU PARISH POLICE JURY
INFORMATION SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 3,385	\$ 3,385
Charges for services	349,281	349,281	319,621	(29,660)
Investment income	7,500	7,500	19,087	11,587
Miscellaneous revenues	-	-	135	135
Total revenues	<u>356,781</u>	<u>356,781</u>	<u>342,228</u>	<u>(14,553)</u>
EXPENDITURES				
Current:				
General government	<u>1,062,926</u>	<u>1,062,926</u>	<u>915,834</u>	<u>147,092</u>
Excess (deficiency) of revenues over expenditures	<u>(706,145)</u>	<u>(706,145)</u>	<u>(573,606)</u>	<u>132,539</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>685,000</u>	<u>685,000</u>	<u>685,000</u>	<u>-</u>
Net change in fund balances	<u>(21,145)</u>	<u>(21,145)</u>	<u>111,394</u>	<u>132,539</u>
Fund balances beginning of year	<u>33,450</u>	<u>33,450</u>	<u>87,650</u>	<u>54,200</u>
Fund balances end of year	<u>\$ 12,305</u>	<u>\$ 12,305</u>	<u>\$ 199,044</u>	<u>\$ 186,739</u>

CALCASIEU PARISH POLICE JURY
SECTION 8 HOUSING ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,424,117	\$ 1,424,117	\$ 2,300,331	\$ 876,214
Investment income	30,000	30,000	87,930	57,930
Miscellaneous revenues	-	-	15,581	15,581
Total revenues	<u>1,454,117</u>	<u>1,454,117</u>	<u>2,403,842</u>	<u>949,725</u>
EXPENDITURES				
Current:				
Economic development	<u>2,248,786</u>	<u>2,248,786</u>	<u>2,366,646</u>	<u>(117,860)</u>
Excess (deficiency) of revenues over expenditures	(794,669)	(794,669)	37,196	831,865
Fund balances beginning of year	<u>1,434,632</u>	<u>1,434,632</u>	<u>1,476,025</u>	<u>41,393</u>
Fund balances end of year	<u>\$ 639,963</u>	<u>\$ 639,963</u>	<u>\$ 1,513,221</u>	<u>\$ 873,258</u>

CALCASTEU PARISH POLICE JURY
TENANT BASED RENTAL ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 377,000	\$ 377,000	\$ 235,143	\$ (141,857)
Investment income	100	100	205	105
Total revenues	<u>377,100</u>	<u>377,100</u>	<u>235,348</u>	<u>(141,752)</u>
EXPENDITURES				
Current:				
Economic development	<u>377,100</u>	<u>377,100</u>	<u>201,398</u>	<u>175,702</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>33,950</u>	<u>33,950</u>
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(30,453)</u>	<u>30,453</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,497</u>	<u>\$ 64,403</u>

**CALCASIEU PARISH POLICE JURY
SHELTER PLUS CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ 10,000	\$ 13,384	\$ 3,384
Investment income	-	-	25	25
Total revenues	-	10,000	13,409	3,409
EXPENDITURES				
Current:				
Economic development	-	10,000	10,048	(48)
Excess (deficiency) of revenues over expenditures	-	-	3,361	3,361
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ 3,361	\$ 3,361

**CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,501,873	\$ 2,839,393	\$ 2,707,549	\$ (131,844)
Investment income	5,100	5,100	6,347	1,247
Miscellaneous revenue	-	-	20,000	20,000
Total revenues	<u>2,506,973</u>	<u>2,844,493</u>	<u>2,733,896</u>	<u>(110,597)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,496,025</u>	<u>2,833,545</u>	<u>2,768,577</u>	<u>64,968</u>
Excess (deficiency) of revenues over expenditures	10,948	10,948	(34,681)	(45,629)
Fund balances beginning of year	<u>209,388</u>	<u>209,388</u>	<u>186,598</u>	<u>(22,790)</u>
Fund balances end of year	<u>\$ 220,336</u>	<u>\$ 220,336</u>	<u>\$ 151,917</u>	<u>\$ (68,419)</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 796,849	\$ 1,357,532	\$ 1,375,882	\$ 18,350
Charges for services	63,846	63,846	63,237	(609)
Investment income	11,300	11,300	17,583	6,283
Miscellaneous revenues	500	500	2,159	1,659
Total revenues	<u>872,495</u>	<u>1,433,178</u>	<u>1,458,861</u>	<u>25,683</u>
EXPENDITURES				
Current:				
Health and welfare	<u>894,477</u>	<u>1,455,160</u>	<u>1,434,784</u>	<u>20,376</u>
Excess (deficiency) of revenues over expenditures	(21,982)	(21,982)	24,077	46,059
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	51,149	31,149
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>31,149</u>	<u>31,149</u>
Net change in fund balances	(21,982)	(21,982)	55,226	77,208
Fund balances beginning of year	<u>302,573</u>	<u>302,573</u>	<u>333,591</u>	<u>31,018</u>
Fund balances end of year	<u>\$ 280,591</u>	<u>\$ 280,591</u>	<u>\$ 388,817</u>	<u>\$ 108,226</u>

CALCASIEU PARISH POLICE JURY
TRANSIT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 388,000	\$ 388,000	\$ 590,702	\$ 202,702
Charges for services	76,000	76,000	10,978	(65,022)
Investment income	2,500	2,500	7,444	4,944
Total revenues	<u>466,500</u>	<u>466,500</u>	<u>609,124</u>	<u>142,624</u>
EXPENDITURES				
Current:				
Health and welfare	<u>765,399</u>	<u>765,399</u>	<u>765,769</u>	<u>(370)</u>
Excess (deficiency) of revenues over expenditures	(298,899)	(298,899)	(156,645)	142,254
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	1,101	1,101	143,355	142,254
Fund balances beginning of year	<u>750</u>	<u>750</u>	<u>(61,138)</u>	<u>(61,888)</u>
Fund balances end of year	<u>\$ 1,851</u>	<u>\$ 1,851</u>	<u>\$ 82,217</u>	<u>\$ 80,366</u>

CALCASIEU PARISH POLICE JURY
LAJET FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 180,443	\$ 180,443	\$ 164,951	\$ (15,492)
Investment income	500	500	1,027	527
Total revenues	<u>180,943</u>	<u>180,943</u>	<u>165,978</u>	<u>(14,965)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>180,943</u>	<u>180,943</u>	<u>165,039</u>	<u>15,904</u>
Excess (deficiency) of revenues over expenditures	-	-	939	939
Fund balances beginning of year	<u>5,335</u>	<u>5,335</u>	<u>29,024</u>	<u>23,689</u>
Fund balances end of year	<u>\$ 5,335</u>	<u>\$ 5,335</u>	<u>\$ 29,963</u>	<u>\$ 24,628</u>

CALCASIEU PARISH POLICE JURY
FOOD FOR SENIORS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 850	\$ 850	\$ 1,059	\$ 209
EXPENDITURES				
Current:				
Health and welfare	59,370	59,370	56,109	3,261
Excess (deficiency) of revenues over expenditures	(58,520)	(58,520)	(55,050)	3,470
OTHER FINANCING SOURCES (USES)				
Transfers in	55,000	55,000	55,000	-
Net change in fund balances	(3,520)	(3,520)	(50)	3,470
Fund balances beginning of year	6,788	6,788	7,114	326
Fund balances end of year	\$ 3,268	\$ 3,268	\$ 7,064	\$ 3,796

CALCASIEU PARISH POLICE JURY
MULTIPURPOSE CONTRACT POSTAL UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 30,569	\$ 30,569	\$ 30,570	\$ 1
Investment income	1,200	1,200	2,017	817
Charges for services	1,800	1,800	1,366	(434)
Total revenues	<u>33,569</u>	<u>33,569</u>	<u>33,953</u>	<u>384</u>
EXPENDITURES				
Current:				
Health and welfare	<u>51,029</u>	<u>51,029</u>	<u>46,817</u>	<u>4,212</u>
Excess (deficiency) of revenues over expenditures	(17,460)	(17,460)	(12,864)	4,596
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>9,182</u>	<u>9,182</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(8,278)	(8,278)	(3,682)	4,596
Fund balances beginning of year	<u>37,780</u>	<u>37,780</u>	<u>38,197</u>	<u>417</u>
Fund balances end of year	<u>\$ 29,502</u>	<u>\$ 29,502</u>	<u>\$ 34,515</u>	<u>\$ 5,013</u>

CALCASIEU PARISH POLICE JURY
TASC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 260,603	\$ 260,603	\$ 287,613	\$ 27,010
Investment income	500	500	936	436
Miscellaneous revenue	50	50	-	(50)
Total revenues	<u>261,153</u>	<u>261,153</u>	<u>288,549</u>	<u>27,396</u>
EXPENDITURES				
Current:				
Public safety	<u>261,153</u>	<u>261,153</u>	<u>256,012</u>	<u>5,141</u>
Excess (deficiency) of revenues over expenditures	-	-	32,537	32,537
Fund balances beginning of year	-	-	(39,021)	(39,021)
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,484)</u>	<u>\$ (6,484)</u>

CALCASIEU PARISH POLICE JURY
FEDERAL FOSTER CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 305,298	\$ 219,635	\$ 219,587	(48)
Investment income	15,000	15,000	29,905	14,905
Total revenues	<u>320,298</u>	<u>234,635</u>	<u>249,492</u>	<u>14,857</u>
EXPENDITURES				
Current:				
Public safety	<u>367,798</u>	<u>282,135</u>	<u>215,492</u>	<u>66,643</u>
Excess (deficiency) of revenues over expenditures	(47,500)	(47,500)	34,000	81,500
Fund balances beginning of year	<u>593,177</u>	<u>593,177</u>	<u>563,076</u>	<u>(30,101)</u>
Fund balances end of year	<u>\$ 545,677</u>	<u>\$ 545,677</u>	<u>\$ 597,076</u>	<u>\$ 51,399</u>

**CALCASIEU PARISH POLICE JURY
DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 168,750	\$ 168,750	\$ 153,528	\$ (15,222)
Investment income	1,000	1,000	2,055	1,055
Fines and forfeitures	150	150	330	180
Total revenues	<u>169,900</u>	<u>169,900</u>	<u>155,913</u>	<u>(13,987)</u>
EXPENDITURES				
Current:				
Public safety	<u>206,772</u>	<u>206,772</u>	<u>156,740</u>	<u>50,032</u>
Excess (deficiency) of revenues over expenditures	(36,872)	(36,872)	(827)	36,045
Fund balances beginning of year	<u>44,736</u>	<u>44,736</u>	<u>48,334</u>	<u>3,598</u>
Fund balances end of year	<u>\$ 7,864</u>	<u>\$ 7,864</u>	<u>\$ 47,507</u>	<u>\$ 39,643</u>

**CALCASIEU PARISH POLICE JURY
ADULT DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ 48,417	\$ 8,689	\$ (39,728)
Fines and forfeitures	-	-	1,027	1,027
Total revenues	-	48,417	9,716	(38,701)
EXPENDITURES				
Current:				
Public safety	-	48,417	15,565	32,852
Excess (deficiency) of revenues over expenditures	-	-	(5,849)	(5,849)
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ (5,849)	\$ (5,849)

CALCASIEU PARISH POLICE JURY
HOMELAND SECURITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 258,121	\$ 258,121	\$ 283,150	\$ 25,029
Investment income	500	500	403	(97)
Total revenues	<u>258,621</u>	<u>258,621</u>	<u>283,553</u>	<u>24,932</u>
EXPENDITURES				
Current:				
Public safety	<u>258,121</u>	<u>258,121</u>	<u>74,969</u>	<u>183,152</u>
Excess (deficiency) of revenues over expenditures	500	500	208,584	208,084
Fund balances beginning of year	<u>1,293</u>	<u>1,293</u>	<u>(36,922)</u>	<u>(38,215)</u>
Fund balances end of year	<u>\$ 1,793</u>	<u>\$ 1,793</u>	<u>\$ 171,662</u>	<u>\$ 169,869</u>

CALCASIEU PARISH POLICE JURY
FLOOD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 6,286,357	\$ 6,286,357	\$ 52,404	\$ (6,233,953)
Investment income	1,000	1,000	1,062	62
Miscellaneous revenue	2,095,453	2,095,453	112,215	(1,983,238)
Total revenues	8,382,810	8,382,810	165,681	(8,217,129)
EXPENDITURES				
Current:				
Public safety	8,381,810	8,381,810	433,506	7,948,304
Excess (deficiency) of revenues over expenditures	1,000	1,000	(267,825)	(268,825)
Fund balances beginning of year	18,153	18,153	27,093	8,940
Fund balances end of year	\$ 19,153	\$ 19,153	\$ (240,732)	\$ (259,885)

CALCASIEU PARISH POLICE JURY
CALCASIEU EMERGENCY RESPONSE TRAINING CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 113,445	\$ 113,445	\$ 113,714	\$ 269
Charges for services	159,000	201,772	227,441	25,669
Investment income	450	450	1,357	907
Total revenues	<u>272,895</u>	<u>315,667</u>	<u>342,512</u>	<u>26,845</u>
EXPENDITURES				
Current:				
Public safety	318,890	405,393	94,704	310,689
Capital outlay	65,000	96,145	419,860	(323,715)
Total expenditures	<u>383,890</u>	<u>501,538</u>	<u>514,564</u>	<u>(13,026)</u>
Excess (deficiency) of revenues over expenditures	(110,995)	(185,871)	(172,052)	(61,057)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>110,000</u>	<u>200,068</u>	<u>185,706</u>	<u>(14,362)</u>
Net change in fund balances	(995)	14,197	13,654	(75,419)
Fund balances beginning of year	<u>995</u>	<u>995</u>	<u>(9,746)</u>	<u>(10,741)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ 15,192</u>	<u>\$ 3,908</u>	<u>\$ (86,160)</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	-	-	173,841	173,841
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,173,841</u>	<u>173,841</u>
EXPENDITURES				
Current:				
Public works	<u>962,840</u>	<u>962,840</u>	<u>473,653</u>	<u>489,187</u>
Excess (deficiency) of revenues over expenditures	<u>37,160</u>	<u>37,160</u>	<u>700,188</u>	<u>663,028</u>
Fund balances beginning of year	<u>813,559</u>	<u>813,559</u>	<u>2,863,107</u>	<u>2,049,548</u>
Fund balances end of year	<u>\$ 850,719</u>	<u>\$ 850,719</u>	<u>\$ 3,563,295</u>	<u>\$ 2,712,576</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF FEDERAL PROGRAM DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ 1,000	\$ 1,000	\$ 1,793	\$ 793
EXPENDITURES				
Current:				
Health and welfare	109,778	109,778	105,577	4,201
Excess (deficiency) of revenues over expenditures	(108,778)	(108,778)	(103,784)	4,994
OTHER FINANCING SOURCES (USES)				
Transfers in	101,200	101,200	101,200	-
Net change in fund balances	(7,578)	(7,578)	(2,584)	4,994
Fund balances beginning of year	16,393	16,393	17,483	1,090
Fund balances end of year	\$ 8,815	\$ 8,815	\$ 14,899	\$ 6,084

CALCASIEU PARISH POLICE JURY
RIVERBOAT RECREATIONAL ENDOWMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ 40,050	\$ 40,050	\$ 48,970	\$ 8,920
EXPENDITURES				
Current:				
Culture and recreation	40,050	40,050	48,053	(8,003)
Excess (deficiency) of revenues over expenditures	-	-	917	917
Fund balances beginning of year	1,007,960	1,007,960	1,010,629	2,669
Fund balances end of year	\$ 1,007,960	\$ 1,007,960	\$ 1,011,546	\$ 3,586

CALCASIEU PARISH POLICE JURY
LIBRARY DEBT SERVICE REDUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 40,050	\$ 40,050	\$ 36,753	\$ (3,297)
EXPENDITURES				
Current:				
Intergovernmental	40,050	40,050	28	40,022
Excess (deficiency) of revenues over expenditures	-	-	36,725	36,725
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(1,076,775)	(1,036,725)	40,050
Net change in fund balances	-	(1,076,775)	(1,000,000)	76,775
Fund balances beginning of year	1,000,000	1,076,775	1,000,000	-
Fund balances end of year	\$ 1,000,000	\$ -	\$ -	\$ -

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LAW LIBRARY COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 49,153	\$ 4,153
Investment income	2,500	2,500	4,382	1,882
Miscellaneous revenues	250	250	506	256
Total revenues	<u>47,750</u>	<u>47,750</u>	<u>54,041</u>	<u>6,291</u>
EXPENDITURES				
Current:				
General government	<u>56,725</u>	<u>56,725</u>	<u>57,169</u>	<u>(444)</u>
Excess (deficiency) of revenues over expenditures	(8,975)	(8,975)	(3,128)	5,847
Fund balances beginning of year	<u>87,689</u>	<u>87,689</u>	<u>92,519</u>	<u>4,830</u>
Fund balances end of year	<u>\$ 78,714</u>	<u>\$ 78,714</u>	<u>\$ 89,391</u>	<u>\$ 10,677</u>

CALCASIEU PARISH POLICE JURY
CIVILIAN AIRPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ -	\$ -	\$ 11	\$ 11
EXPENDITURES				
Current:				
General government	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	11	11
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,545)	(5,545)	(5,559)	(14)
Net change in fund balances	(5,545)	(5,545)	(5,548)	(3)
Fund balances beginning of year	5,545	5,545	5,548	3
Fund balances end of year	\$ -	\$ -	\$ -	\$ -

CALCASIEU PARISH POLICE JURY
 PORT INDUSTRIAL PARK DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ 750	\$ 750	\$ 1,117	\$ 367
EXPENDITURES				
Current:				
General government	10	10	1	9
Capital outlay	5,000	5,000	-	5,000
Total expenditures	5,010	5,010	1	5,009
Excess (deficiency) of revenues over expenditures	(4,260)	(4,260)	1,116	5,376
Fund balances beginning of year	22,586	22,586	22,678	92
Fund balances end of year	\$ 18,326	\$ 18,326	\$ 23,794	\$ 5,468

CALCASIEU PARISH POLICE JURY
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenue	\$ 50,000	\$ 50,000	\$ 56,767	\$ 6,767
Investment income	5,000	5,000	12,511	7,511
Total revenue	55,000	55,000	69,278	14,278
EXPENDITURES				
Current:				
General government	22,825	22,825	49,818	(26,993)
Excess (deficiency) of revenues over expenditures	32,175	32,175	19,460	(12,715)
Fund balances beginning of year	222,140	222,140	237,964	15,824
Fund balances end of year	\$ 254,315	\$ 254,315	\$ 257,424	\$ 3,109

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH JUNIOR GOLF PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ 2,000	\$ 2,000	\$ 3,502	\$ 1,502
Miscellaneous revenue	-	-	1,861	1,861
Total revenue	<u>2,000</u>	<u>2,000</u>	<u>5,363</u>	<u>3,363</u>
EXPENDITURES				
Current:				
General government	<u>18,770</u>	<u>18,770</u>	<u>9,931</u>	<u>8,839</u>
Excess (deficiency) of revenues over expenditures	(16,770)	(16,770)	(4,568)	12,202
Fund balances beginning of year	<u>71,887</u>	<u>71,887</u>	<u>76,042</u>	<u>4,155</u>
Fund balances end of year	<u>\$ 55,117</u>	<u>\$ 55,117</u>	<u>\$ 71,474</u>	<u>\$ 16,357</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 809,208	\$ 809,208	\$ 825,383	\$ 16,175
Intergovernmental revenues	114,154	114,154	118,560	4,406
Investment income	27,010	27,010	39,235	12,225
Total revenues	<u>950,372</u>	<u>950,372</u>	<u>983,178</u>	<u>32,806</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,086,603</u>	<u>1,086,603</u>	<u>1,040,749</u>	<u>45,854</u>
Excess (deficiency) of revenues over expenditures	(136,231)	(136,231)	(57,571)	78,660
Fund balances beginning of year	<u>790,731</u>	<u>790,731</u>	<u>793,863</u>	<u>3,132</u>
Fund balances end of year	<u>\$ 654,500</u>	<u>\$ 654,500</u>	<u>\$ 736,292</u>	<u>\$ 81,792</u>

NONMAJOR ENTERPRISE FUNDS

Waterworks District 5 of Wards 5 and 3 accounts for the operation of the water system for this district.

The principal revenue of this fund is from the water system user fees as well as property tax used to finance the general obligation debt.

Sewer District 11 of Ward 3 accounts for the operation of the sewer system for this district. The

principal revenue of this fund is from the sewer system user fees as well as the property tax revenue used to finance the general obligation debt.

Sewer District 8 of Ward 4 accounts for the operation of the sewer system for this district. The

principal revenue of this fund is from sewer system user fees.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2007

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 306,443	\$ 9,131	\$ 120	\$ 315,694
Restricted cash and cash equivalents - bond covenants	22,039	29,045	-	51,084
Investments	473,809	14,956	225	488,990
Restricted investments - customer deposits	71,550	1,180	-	72,730
Restricted investments - bond covenants	75,061	57,040	-	132,101
Accounts receivable - net	72,236	-	1,513	73,749
Taxes receivable - net	140,282	-	-	140,282
Restricted taxes receivable - bond covenants	-	59,992	-	59,992
Interest receivable	5,637	224	2	5,863
Restricted interest receivable - bond covenants	-	657	-	657
Special assessments receivable	39,488	-	-	39,488
Due from other funds	9,437	16,838	-	26,275
Other receivables	9,007	-	-	9,007
Total current assets	<u>1,224,989</u>	<u>189,063</u>	<u>1,860</u>	<u>1,415,912</u>
Noncurrent assets:				
Deferred charges	-	4,214	-	4,214
Capital assets:				
Land	24,000	179,334	-	203,334
Buildings	100,350	-	-	100,350
Improvements other than buildings	4,011,422	5,363,911	-	9,375,333
Equipment	324,398	123,366	8,163	455,927
Construction in Progress	25,259	-	-	25,259
Total capital assets	<u>4,485,429</u>	<u>5,666,611</u>	<u>8,163</u>	<u>10,160,203</u>
Accumulated depreciation	<u>(1,832,860)</u>	<u>(1,463,856)</u>	<u>(8,163)</u>	<u>(3,304,879)</u>
Net capital assets	<u>2,652,569</u>	<u>4,202,755</u>	<u>-</u>	<u>6,855,324</u>
Total noncurrent assets	<u>2,652,569</u>	<u>4,206,969</u>	<u>-</u>	<u>6,859,538</u>
Total assets	<u>\$ 3,877,558</u>	<u>\$ 4,396,032</u>	<u>\$ 1,860</u>	<u>\$ 8,275,450</u>

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 19,894	\$ 5,182	\$ -	\$ 25,076
Due to other funds	40,462	-	1,400	41,862
Accrued liabilities	8,990	3,945	-	12,935
Due to other governments	4,598	-	-	4,598
Retainage payable	31,931	-	-	31,931
Refundable customer deposits	71,550	1,180	-	72,730
Accrued interest payable	7,525	-	-	7,525
Compensated absences	4,504	3,318	-	7,822
Bonds payable	11,810	35,000	-	46,810
Total current liabilities	201,264	48,625	1,400	251,289
Noncurrent liabilities:				
Bonds payable	175,150	135,000	-	310,150
Total noncurrent liabilities	175,150	135,000	-	310,150
Total liabilities	376,414	183,625	1,400	561,439
NET ASSETS				
Invested in capital assets, net of related debt	2,465,609	4,032,755	-	6,498,364
Restricted for:				
Debt service	89,575	146,734	-	236,309
Unrestricted	945,960	32,918	460	979,338
Total net assets	\$ 3,501,144	\$ 4,212,407	\$ 460	\$ 7,714,011

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 602,078	\$ 150,009	\$ 547	\$ 752,634
Miscellaneous revenues	27,378	5,462	-	32,840
Total operating revenues	629,456	155,471	547	785,474
OPERATING EXPENSES				
Personal services	159,320	111,017	-	270,337
Employee benefits	57,679	26,757	-	84,436
Supplies	86,338	25,850	-	112,188
Contractual services	198,532	74,836	10	273,378
Depreciation	147,232	123,826	-	271,058
Total operating expenses	649,101	362,286	10	1,011,397
Operating income (loss)	(19,645)	(206,815)	537	(225,923)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	144,244	62,598	-	206,842
Investment earnings	46,829	9,272	9	56,110
Interest expense	(9,585)	(15,170)	-	(24,755)
Sale of assets	450	-	-	450
Miscellaneous expense	(355)	(702)	-	(1,057)
Grant revenue	111	290	-	401
Total nonoperating revenues (expenses)	181,694	56,288	9	237,991
Income (loss) before contributions and transfers	162,049	(150,527)	546	12,068
Capital contributions	177,881	-	-	177,881
Transfers in	634,437	193,460	-	827,897
Change in net assets	974,367	42,933	546	1,017,846
Total net assets at beginning of year	2,526,777	4,169,474	(86)	6,696,165
Total net assets at end of year	\$ 3,501,144	\$ 4,212,407	\$ 460	\$ 7,714,011

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipt from customers	\$ 624,108	\$ 150,136	\$ 297	\$ 774,541
Other operating receipts	7,200	-	-	7,200
Payments to suppliers for goods and services	(228,651)	(107,250)	(10)	(335,911)
Payments to employees for services and benefits	(213,821)	(113,512)	-	(327,333)
Payments to interfund provider of services	(44,111)	(29,453)	-	(73,564)
Net cash provided by (used for) operating activities	<u>144,725</u>	<u>(100,079)</u>	<u>287</u>	<u>44,933</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	120,471	53,525	-	173,996
Transfers in from other funds	<u>5,912</u>	<u>193,460</u>	<u>-</u>	<u>199,372</u>
Net cash provided by (used for) noncapital financing activities	<u>126,383</u>	<u>246,985</u>	<u>-</u>	<u>373,368</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Receipts from grants	25,557	289	-	25,846
Capital contributions	100,000	-	-	100,000
Transfers in from other funds	625,000	-	-	625,000
Proceeds from sale of assets	450	-	-	450
Acquisition and construction of capital assets	(974,828)	(177,427)	-	(1,152,255)
Principal paid on debt	(19,293)	(35,000)	-	(54,293)
Interest and fiscal charges paid on debt	(9,955)	(15,170)	-	(25,125)
Principal received on special assessment levy	19,462	-	-	19,462
Interest received on special assessment levy	<u>690</u>	<u>-</u>	<u>-</u>	<u>690</u>
Net cash provided by (used for) capital and related financing activities	<u>(232,917)</u>	<u>(227,308)</u>	<u>-</u>	<u>(460,225)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(837,480)	(182,134)	(370)	(1,019,984)
Proceeds from sales and maturities of investments	965,055	268,522	188	1,233,765
Interest received on investments	<u>42,554</u>	<u>9,130</u>	<u>9</u>	<u>51,693</u>
Net cash provided by (used for) investing activities	<u>170,129</u>	<u>95,518</u>	<u>(173)</u>	<u>265,474</u>
Net increase (decrease) in cash and cash equivalents	208,320	15,116	114	223,550
Cash and cash equivalents at beginning of year	<u>120,162</u>	<u>23,060</u>	<u>6</u>	<u>143,228</u>
Cash and cash equivalents at end of year	<u>\$ 328,482</u>	<u>\$ 38,176</u>	<u>\$ 120</u>	<u>\$ 366,778</u>
Classified as:				
Current assets	\$ 306,443	\$ 9,131	\$ 120	\$ 315,694
Restricted assets	<u>22,039</u>	<u>29,045</u>	<u>-</u>	<u>51,084</u>
Totals	<u>\$ 328,482</u>	<u>\$ 38,176</u>	<u>\$ 120</u>	<u>\$ 366,778</u>

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (19,645)	\$ (206,815)	\$ 537	\$ (225,923)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	147,232	123,826	-	271,058
Changes in assets and liabilities:				
Decrease (increase) in due from other funds	-	(1,872)	-	(1,872)
Decrease (increase) in accounts receivable	(9,116)	-	(250)	(9,366)
Decrease (increase) in other receivables	(8,015)	-	-	(8,015)
Increase (decrease) in accounts payable	(2,266)	(14,479)	-	(16,745)
Increase (decrease) in accrued liabilities	1,602	523	-	2,125
Increase (decrease) in due to other funds	17,392	-	-	17,392
Increase (decrease) in compensated absences payable	(62)	(1,577)	-	(1,639)
Increase (decrease) in refundable customer deposits	17,603	315	-	17,918
Total adjustments	<u>164,370</u>	<u>106,736</u>	<u>(250)</u>	<u>270,856</u>
 Net cash provided by (used for) operating activities	 <u>\$ 144,725</u>	 <u>\$ (100,079)</u>	 <u>\$ 287</u>	 <u>\$ 44,933</u>
 Non cash investing, capital, and financing activities:				
Increase in fair value of investments	<u>\$ 313</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 350</u>

INTERNAL SERVICE FUNDS

Self-Insured Workmen's Compensation Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured workmen's compensation program.

Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured health insurance program.

Self-Insured Liability/Property Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured liability and property insurance program.

Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured unemployment insurance program.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2007

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 593,891	\$ 2,019,439	\$ 521,368	\$ 209,711	\$ 3,344,409
Investments	1,108,687	3,818,223	999,160	400,304	6,326,374
Interest receivable	11,725	44,306	10,500	4,038	70,569
Due from other governments	-	-	27,633	-	27,633
Due from other funds	-	9,343	15,521	-	24,864
Prepaid items	9,331	-	422,357	-	431,688
Other receivables	478,246	-	-	-	478,246
Total current assets	2,201,880	5,891,311	1,996,539	614,053	10,703,783
Noncurrent assets:					
Capital assets:					
Equipment	24,122	9,026	16,184	-	49,332
Accumulated depreciation	(24,122)	(2,707)	(8,257)	-	(35,086)
Net capital assets	-	6,319	7,927	-	14,246
Total noncurrent assets	-	6,319	7,927	-	14,246
Total assets	2,201,880	5,897,630	2,004,466	614,053	10,718,029
LIABILITIES					
Current liabilities:					
Accounts payable	1,310	14,666	88,066	-	104,042
Accrued liabilities	7,505	5,623	2,746	-	15,874
Due to other governments	-	2,289,134	-	-	2,289,134
Compensated absences	-	7,724	1,027	-	8,751
Other liabilities	-	34,252	100,000	-	134,252
Claims payable - current portion	544,444	272,181	576,792	9,087	1,402,504
Total current liabilities	553,259	2,623,580	768,631	9,087	3,954,557
Noncurrent liabilities:					
Claims payable	272,222	-	1,153,585	-	1,425,807
Total noncurrent liabilities	272,222	-	1,153,585	-	1,425,807
Total liabilities	825,481	2,623,580	1,922,216	9,087	5,380,364
NET ASSETS					
Invested in capital assets, net of related debt	-	6,319	7,927	-	14,246
Unrestricted	1,376,399	3,267,731	74,323	604,966	5,323,419
Total net assets	\$ 1,376,399	\$ 3,274,050	\$ 82,250	\$ 604,966	\$ 5,337,665

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Operating revenues:					
Charges for services	\$ 787,574	\$ 6,074,416	\$ 2,209,415	\$ 68,203	\$ 9,139,608
Operating expenses:					
Personal services	31,159	84,745	54,272	-	170,176
Employee benefits	8,678	29,587	84,619	-	122,884
Supplies	14,385	3,088	-	-	17,473
Contractual services	66,311	530,318	56,107	31	652,767
Insurance premiums	100,738	827,480	1,225,900	-	2,154,118
Claims	131,365	5,714,156	1,019,041	26,820	6,891,382
Depreciation	-	903	2,990	-	3,893
Total operating expenses	352,636	7,190,277	2,442,929	26,851	10,012,693
Operating income (loss)	434,938	(1,115,861)	(233,514)	41,352	(873,085)
Nonoperating revenues:					
Investment income	110,945	267,400	100,678	34,203	513,226
Income (loss) before operating transfers	545,883	(848,461)	(132,836)	75,555	(359,859)
Transfers in/out:					
Transfers in	-	1,203,176	-	-	1,203,176
Transfers out	-	-	-	(100,000)	(100,000)
Total transfers in/out	-	1,203,176	-	(100,000)	1,103,176
Change in net assets	545,883	354,715	(132,836)	(24,445)	743,317
Total net assets beginning of year	830,516	3,053,029	215,086	629,411	4,728,042
Prior period adjustment	-	(133,694)	-	-	(133,694)
Total net assets end of year	\$ 1,376,399	\$ 3,274,050	\$ 82,250	\$ 604,966	\$ 5,337,665

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from interfund users	\$ 620,172	\$ 3,009,924	\$ 1,672,800	\$ 49,303	\$ 5,352,199
Receipts from insured	167,402	3,056,548	621,094	18,900	3,863,944
Payments to suppliers for goods and services	(765,104)	(7,199,893)	(2,616,968)	(21,488)	(10,603,453)
Payments to employees for services and benefits	(46,401)	(134,485)	(65,879)	-	(246,765)
Net cash provided by (used for) operating activities	(23,931)	(1,267,906)	(388,953)	46,715	(1,634,075)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	1,203,176	-	(100,000)	1,103,176
Member self-insured health claims residual	-	548,667	-	-	548,667
Net cash provided by (used for) noncapital financing activities	-	1,751,843	-	(100,000)	1,651,843
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	(1,761,035)	(6,269,302)	(2,698,478)	(485,574)	(11,214,389)
Proceeds from sales and maturities of investments	2,074,214	6,913,986	3,288,627	638,457	12,915,284
Interest received on investments	103,945	248,271	93,712	31,294	477,222
Net cash provided by (used for) investing activities	417,124	892,955	683,861	184,177	2,178,117
Net increase (decrease) in cash and and cash equivalents	393,193	1,376,892	294,908	130,892	2,195,885
Cash and cash equivalents at beginning of year	200,698	642,547	226,460	78,819	1,148,524
Cash and cash equivalents at end of year	<u>\$ 593,891</u>	<u>\$ 2,019,439</u>	<u>\$ 521,368</u>	<u>\$ 209,711</u>	<u>\$ 3,344,409</u>

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 434,938	\$ (1,115,861)	\$ (233,514)	\$ 41,352	\$ (873,085)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	903	2,990	-	3,893
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	-	-	(248,635)	-	(248,635)
Decrease (increase) in due from other funds	-	(9,343)	(15,521)	-	(24,864)
Decrease (increase) in other receivables	(309,384)	27,569	(27,633)	-	(309,448)
Increase (decrease) in accounts payable	(12,052)	(8,378)	78,394	-	57,964
Increase (decrease) in due to other funds	(3,705)	-	(10,000)	-	(13,705)
Increase (decrease) in compensated absences payable	(1,482)	1,285	1,027	-	830
Increase (decrease) in accrued liabilities	(132,246)	(164,081)	63,939	5,363	(227,025)
Total adjustments	(458,869)	(152,045)	(155,439)	5,363	(760,990)
Net cash provided by (used for) operating activities	\$ (23,931)	\$ (1,267,906)	\$ (388,953)	\$ 46,715	\$ (1,634,075)
Non cash investing, capital, and financing activities:					
Net increase in fair value of investments	\$ 559	\$ 1,173	\$ 504	\$ 202	\$ 2,438

FIDUCIARY FUND TYPE - AGENCY FUNDS

Local Emergency Planning Committee (L.E.P.C.) Fund accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials. The Parish simply performs accounting services for the L. E. P. C.

Coliseum Tax Fund accounts for the ad valorem tax collected on behalf of McNeese State University for the purpose of maintenance and capital improvements of the Burton Coliseum.

Riverboat Agency Fund accounts for funds collected from the riverboats on behalf of McNeese State University, the Calcasieu Parish School Board and Sowela Technical Institute. This fund was closed as of December 31, 2007 however there was 2007 activity in this agency fund.

Calcasieu Parish Gaming Pooling District accounts for fees and assessments received from local gaming facilities under a cooperative endeavor agreement between the Calcasieu Parish Police Jury and the City of Lake Charles. Distributions are made to participating entities based on pre-determined allocations.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2007

	L.E.P.C.	Coliseum	Calcasieu Parish	
	Fund	Tax	Gaming	
ASSETS		Fund	Pooling	Total
			District	
Cash and cash equivalents	\$ 13,107	\$ 393,611	\$ -	\$ 406,718
Investments	25,025	755,404	-	780,429
Taxes receivable	-	1,595,312	-	1,595,312
Interest receivable	253	7,951	-	8,204
Other receivable	-	-	8,959,864	8,959,864
Total assets	\$ 38,385	\$ 2,752,278	\$ 8,959,864	\$ 11,750,527
LIABILITIES				
Due to other governmental units	\$ 38,385	\$ 2,752,278	\$ 8,959,864	\$ 11,750,527
Total liabilities	\$ 38,385	\$ 2,752,278	\$ 8,959,864	\$ 11,750,527

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
L.E.P.C. Fund				
<u>Assets</u>				
Cash	\$ 3,763	\$ 9,413	\$ 69	\$ 13,107
Investments	26,159	-	1,134	25,025
Interest receivable	302	-	49	253
Total assets	<u>\$ 30,224</u>	<u>\$ 9,413</u>	<u>\$ 1,252</u>	<u>\$ 38,385</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 30,224	\$ 9,413	\$ 1,252	\$ 38,385
Total liabilities	<u>\$ 30,224</u>	<u>\$ 9,413</u>	<u>\$ 1,252</u>	<u>\$ 38,385</u>
Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 98,515	\$ 1,479,097	\$ 1,184,001	\$ 393,611
Investments	690,487	64,917	-	755,404
Taxes receivable	1,448,020	1,595,312	1,448,020	1,595,312
Interest receivable	8,693	-	742	7,951
Total assets	<u>\$ 2,245,715</u>	<u>\$ 3,139,326</u>	<u>\$ 2,632,763</u>	<u>\$ 2,752,278</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 2,245,715	\$ 3,139,326	\$ 2,632,763	\$ 2,752,278
Total liabilities	<u>\$ 2,245,715</u>	<u>\$ 3,139,326</u>	<u>\$ 2,632,763</u>	<u>\$ 2,752,278</u>
Riverboat Agency Fund				
<u>Assets</u>				
Cash	\$ -	\$ 455,516	\$ 455,516	\$ -
Other receivable	102,610	-	102,610	-
Total assets	<u>\$ 102,610</u>	<u>\$ 455,516</u>	<u>\$ 558,126</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 102,610	\$ -	\$ 102,610	\$ -
Total liabilities	<u>\$ 102,610</u>	<u>\$ -</u>	<u>\$ 102,610</u>	<u>\$ -</u>
Calcasieu Parish Gaming District				
<u>Assets</u>				
Cash	\$ -	\$ 9,195,755	\$ 9,195,755	\$ -
Other receivable	-	8,959,864	-	8,959,864
Total assets	<u>\$ -</u>	<u>18,155,619</u>	<u>9,195,755</u>	<u>\$ 8,959,864</u>
<u>Liabilities</u>				
Due to other governmental units	\$ -	\$ 8,959,864	\$ -	\$ 8,959,864
Total liabilities	<u>\$ -</u>	<u>\$ 8,959,864</u>	<u>\$ -</u>	<u>\$ 8,959,864</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Balance January 1, <u>2007</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2007</u>
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 102,278	\$11,139,781	\$10,835,341	\$ 406,718
Investments	716,646	64,917	1,134	780,429
Interest receivable	8,995	-	791	8,204
Taxes receivable	1,448,020	1,595,312	1,448,020	1,595,312
Other receivables	102,610	8,959,864	102,610	8,959,864
Total assets	<u>\$ 2,378,549</u>	<u>\$21,759,874</u>	<u>\$12,387,896</u>	<u>\$ 11,750,527</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 2,378,549</u>	<u>\$21,759,874</u>	<u>\$12,387,896</u>	<u>\$ 11,750,527</u>
Total liabilities	<u>\$ 2,378,549</u>	<u>\$21,759,874</u>	<u>\$12,387,896</u>	<u>\$ 11,750,527</u>

COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2007

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
ASSETS						
Cash and cash equivalents	\$ 100,249	\$ 76,771	\$ 324,040	\$ 372,343	\$ 57,912	\$ 69,989
Investments	194,663	146,552	624,966	713,736	110,671	134,019
Receivables - net:						
Taxes	781,923	114,495	1,029,879	1,013,599	87,492	75,592
Accounts	-	-	-	-	-	-
Accrued interest receivable	2,332	1,489	6,349	8,675	1,115	1,393
Other receivables	-	-	2,470	-	-	-
Due from other governments	-	-	4,844	-	-	-
Due from primary government	-	-	11,344	-	-	-
Prepaid items	1,817	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	24,931	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	5,000	11,047	45,000	21,250	52,915
Depreciable, net	1,400,514	145,148	1,757,938	543,013	157,968	361,101
Other assets	-	-	-	-	-	-
Total assets	<u>2,543,765</u>	<u>489,455</u>	<u>3,772,877</u>	<u>2,696,366</u>	<u>436,408</u>	<u>695,009</u>
LIABILITIES						
Accounts payable and accruals	25,222	3,530	49,413	25,330	3,717	2,757
Due to other governments	1,030	-	502	-	-	-
Due to primary government	319	-	-	-	-	-
Unearned revenue	807,298	116,323	1,043,190	1,018,238	90,366	74,874
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	1,452	-	1,964	-	-	-
Capital lease obligations	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Tax anticipation note	-	-	-	-	-	-
Bonds payable	100,000	-	100,000	115,000	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Bonds payable	1,290,000	-	935,000	245,000	-	-
Total liabilities	<u>2,225,321</u>	<u>119,853</u>	<u>2,130,069</u>	<u>1,403,568</u>	<u>94,083</u>	<u>77,631</u>
NET ASSETS						
Invested in capital assets, net of related debt	47,850	150,148	733,985	228,013	179,218	414,016
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	139,277	-	300,882	265,410	-	-
Unrestricted	131,317	219,454	607,941	799,375	163,107	203,362
Total net assets	<u>\$ 318,444</u>	<u>\$ 369,602</u>	<u>\$ 1,642,808</u>	<u>\$ 1,292,798</u>	<u>\$ 342,325</u>	<u>\$ 617,378</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 189,907	\$ 1,607,841	\$ 216,984	\$ 124,999	\$ 77,777	\$ 2,806,843	\$ 124,088	\$ 89,733	\$ 765,190
362,582	-	416,030	239,743	148,311	-	236,209	125,538	-
155,364	594,492	421,179	375,658	207,469	2,660,919	311,414	404,163	329,806
-	-	-	-	-	-	-	-	-
3,779	-	4,482	2,526	1,527	4,227	2,431	-	13,587
-	-	-	-	-	-	-	-	-
10,000	-	-	1,284	-	23,279	-	-	1,065
-	-	-	-	-	-	4,111	-	-
-	-	-	-	-	71,390	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,500	3,931	-	29,450	-	195,986	59,888	-	-
637,100	1,044,009	836,373	306,919	102,021	6,356,968	233,079	118,956	312,342
-	-	-	-	-	-	-	-	-
<u>1,412,232</u>	<u>3,250,273</u>	<u>1,895,048</u>	<u>1,080,579</u>	<u>537,105</u>	<u>12,119,612</u>	<u>971,220</u>	<u>738,390</u>	<u>1,421,990</u>
156,506	26,361	16,159	23,569	4,898	86,922	19,741	16,944	94,829
2,352	-	-	9,800	-	-	-	-	-
-	-	-	-	11,284	-	935	-	-
156,226	-	424,797	387,840	210,781	-	311,427	-	276,439
-	-	-	-	-	-	28,000	-	-
1,037	-	-	1,142	1,020	6,457	9,279	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	85,000	60,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	500,000	685,000	-	-	-	-	-	-
<u>316,121</u>	<u>611,361</u>	<u>1,185,956</u>	<u>422,351</u>	<u>227,983</u>	<u>93,379</u>	<u>369,382</u>	<u>16,944</u>	<u>371,268</u>
690,600	456,624	91,373	336,369	102,021	6,552,954	292,967	118,956	312,342
-	-	-	-	-	-	-	-	-
-	732,323	83,706	-	-	-	-	-	-
<u>405,511</u>	<u>1,449,965</u>	<u>534,013</u>	<u>321,859</u>	<u>207,101</u>	<u>5,473,279</u>	<u>308,871</u>	<u>602,490</u>	<u>738,380</u>
<u>\$ 1,096,111</u>	<u>\$ 2,638,912</u>	<u>\$ 709,092</u>	<u>\$ 658,228</u>	<u>\$ 309,122</u>	<u>\$12,026,233</u>	<u>\$ 601,838</u>	<u>\$ 721,446</u>	<u>\$1,050,722</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2007

	Recreation District			Community Center Playground District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5
ASSETS						
Cash and cash equivalents	\$ 2,067,158	\$ 766,730	\$ 4,388	\$ 275,843	\$ 11,512	\$ 6,118
Investments	3,961,838	1,461,651	8,365	532,451	21,982	11,718
Receivables - net:						
Taxes	2,851,880	2,781,771	-	578,459	-	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	41,072	15,937	84	5,844	207	116
Other receivables	3,328	-	-	-	-	-
Due from other governments	80,475	-	-	163,499	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	48,164	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	1,053,674	300,500	-	382,775	95,000	25,500
Depreciable, net	8,776,871	5,014,209	171,967	1,559,342	108,940	-
Other assets	-	-	-	-	-	-
Total assets	<u>18,884,460</u>	<u>10,340,798</u>	<u>184,804</u>	<u>3,498,213</u>	<u>237,641</u>	<u>43,452</u>
LIABILITIES						
Accounts payable and accruals	487,243	92,974	-	147,154	261	1,230
Due to other governments	24,349	43,998	-	31,577	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	2,922,467	2,789,269	-	597,217	21,723	-
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	5,267	16,038	-	-	-	-
Capital lease obligations	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Tax anticipation note	40,000	-	-	-	-	-
Bonds payable	790,000	540,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Bonds payable	6,745,000	1,815,000	-	-	-	-
Total liabilities	<u>11,014,326</u>	<u>5,297,279</u>	<u>-</u>	<u>775,948</u>	<u>21,984</u>	<u>1,230</u>
NET ASSETS						
Invested in capital assets, net of related debt	5,551,477	2,959,709	171,967	1,942,117	203,940	25,500
Restricted for:						
Capital projects	1,465,000	-	-	-	-	-
Debt service	564,021	677,961	-	-	-	-
Unrestricted	289,636	1,405,849	12,837	780,148	11,717	16,722
Total net assets	<u>\$ 7,870,134</u>	<u>\$ 5,043,519</u>	<u>\$ 184,804</u>	<u>\$ 2,722,265</u>	<u>\$ 215,657</u>	<u>\$ 42,222</u>

Community Center Playground District		Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office	District Attorney of the 14th Judicial District
No. 1 of Ward 6	No. 3 of Ward 7	No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4			
\$ 93,149	\$ 935,606	\$ 9,114	\$ 8,383	\$ 3,311	\$ 1,567,534	\$ 3,560	\$ 917,331
175,479	-	17,380	15,990	4,521	2,985,858	11,703	2,331,347
105,187	439,220	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,802	-	174	161	44	29,751	248	47,579
-	-	-	-	-	312,695	-	27,123
-	4,633	-	-	-	-	26,620	70,962
-	-	-	-	-	-	-	329,725
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,000	55,862	-	-	-	-	-	-
69,257	569,165	-	84,349	-	2,411,806	-	57,852
-	-	-	-	-	-	-	-
459,874	2,004,486	26,668	108,883	7,876	7,307,644	42,131	3,781,919
778	25,660	-	-	323	58,129	30,144	209,233
6,222	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
105,791	-	-	-	360	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	21,605	11,314	244,912
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
112,791	25,660	-	-	683	79,734	41,458	454,145
84,257	625,027	-	84,349	-	2,411,806	-	57,852
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
262,826	1,353,799	26,668	24,534	7,193	4,816,104	673	3,269,922
\$ 347,083	\$ 1,978,826	\$ 26,668	\$ 108,883	\$ 7,193	\$ 7,227,910	\$ 673	\$ 3,327,774

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2007

	Civil Indigent Transcript Fund	Indigent Defender Board	The 14th Judicial District Court		
			Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
ASSETS					
Cash and cash equivalents	\$ 46,455	21,781	\$ 500	\$ 1,074,238	\$ 243,042
Investments	-	-	-	-	-
Receivables - net:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest receivable	-	-	-	5,414	-
Other receivables	-	50,606	2,150	858	2,395
Due from other governments	-	-	-	50,682	-
Due from primary government	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Deferred bond issuance costs	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	-	-	-
Depreciable, net	-	52,704	-	-	-
Other assets	-	11,400	-	-	-
Total assets	<u>46,455</u>	<u>136,491</u>	<u>2,650</u>	<u>1,131,192</u>	<u>245,437</u>
LIABILITIES					
Accounts payable and accruals	-	93,524	-	1,014	-
Due to other governments	-	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	4,235	-	-	-
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-
Tax anticipation note	-	-	-	-	-
Bonds payable	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Bonds payable	-	-	-	-	-
Total liabilities	<u>-</u>	<u>97,759</u>	<u>-</u>	<u>1,014</u>	<u>-</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	52,704	-	-	-
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unrestricted	<u>46,455</u>	<u>(13,972)</u>	<u>2,650</u>	<u>1,130,178</u>	<u>245,437</u>
Total net assets	<u>\$ 46,455</u>	<u>\$ 38,732</u>	<u>\$ 2,650</u>	<u>\$ 1,130,178</u>	<u>\$ 245,437</u>

Waterworks District

No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5
\$ 355,828	\$ 453,974	\$ 128,556	\$ 16,266	\$ 119,348	\$ 142,188	\$ 538,264	\$ 445,760
-	555,010	-	346,637	1,002,656	263,314	-	838,570
-	-	-	-	265,531	-	-	346,830
254,283	58,843	18,580	39,694	163,691	91,963	62,373	-
7,765	-	40	7,636	1,973	-	59	9,514
-	241	-	-	-	1,163	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,105	3,121	28,313	14,499	1,773	10,510	-
91,736	-	-	-	66,060	-	-	-
18,824	139,233	-	-	123,557	125,324	6,999	26,722
2,937,760	264,405	10,889	188,639	520,506	29,410	383,720	-
-	536,551	-	-	7,540	428,672	9,677	-
-	-	-	-	198,158	-	-	-
261,778	21,150	-	11,332	113,486	1,437,733	128,340	14,241
8,103,071	3,533,947	780,910	812,017	7,999,374	1,988,926	2,161,161	17,380
-	150	-	-	-	-	8,000	-
<u>12,031,045</u>	<u>5,575,609</u>	<u>942,096</u>	<u>1,450,534</u>	<u>10,596,379</u>	<u>4,510,466</u>	<u>3,309,103</u>	<u>1,699,017</u>
80,029	101,379	39,115	17,707	14,330	113,869	29,528	56,644
1,106,008	-	-	-	26,162	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	100,002	349,414
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	62,440	-	7,496	-
140,160	140,645	10,889	83,721	15,130	124,274	85,272	-
-	-	-	-	-	-	-	-
360,000	185,000	15,847	50,000	150,000	135,000	64,000	40,000
-	-	-	-	175,506	-	-	-
<u>1,575,000</u>	<u>2,836,755</u>	<u>251,386</u>	<u>210,200</u>	<u>4,298,823</u>	<u>3,195,000</u>	<u>567,954</u>	<u>1,248,000</u>
<u>3,261,197</u>	<u>3,263,779</u>	<u>317,237</u>	<u>361,628</u>	<u>4,742,391</u>	<u>3,568,143</u>	<u>854,252</u>	<u>1,694,058</u>
6,448,673	587,304	513,677	563,149	3,426,091	96,659	1,650,051	31,621
2,174,418	-	-	-	-	-	-	-
146,757	420,638	-	54,918	561,074	(95,750)	304,848	-
-	1,303,888	111,182	470,839	1,866,823	941,414	499,952	(26,662)
<u>\$ 8,769,848</u>	<u>\$ 2,311,830</u>	<u>\$ 624,859</u>	<u>\$ 1,088,906</u>	<u>\$ 5,853,988</u>	<u>\$ 942,323</u>	<u>\$ 2,454,851</u>	<u>\$ 4,959</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2007**

	Airport Authority District No. 1	Total Nonmajor Component Units
ASSETS		
Cash and cash equivalents	\$ 1,239,043	\$ 18,499,646
Investments	-	17,999,490
Receivables - net:		
Taxes	440,899	16,373,221
Accounts	73,831	763,258
Accrued interest receivable	-	229,332
Other receivables	29,801	432,830
Due from other governments	1,496,114	1,933,457
Due from primary government	-	345,180
Prepaid items	8,768	152,296
Inventory	-	157,796
Deferred bond issuance costs	-	513,754
Restricted assets:		
Cash and cash equivalents	618,332	4,953,661
Investments	-	982,440
Receivables - net	-	198,158
Capital assets:		
Non-depreciable	8,898,409	13,330,083
Depreciable, net	12,229,207	70,815,904
Other assets	95,721	115,271
Total assets	<u>25,130,125</u>	<u>147,795,777</u>
LIABILITIES		
Accounts payable and accruals	1,503,666	3,659,832
Due to other governments	-	1,252,000
Due to primary government	-	12,538
Unearned revenue	-	11,804,042
Other liabilities	4,000	36,235
Current portion of long-term liabilities:		
Compensated absences	-	321,487
Capital lease obligations	-	69,936
Liabilities from restricted assets	-	600,091
Tax anticipation note	-	40,000
Bonds payable	-	2,789,847
Noncurrent portion of long-term liabilities:		
Capital lease obligations	-	175,506
Bonds payable	-	26,398,118
Total liabilities	<u>1,507,666</u>	<u>47,159,632</u>
NET ASSETS		
Invested in capital assets, net of related debt	19,713,497	57,908,863
Restricted for:		
Capital projects	618,332	4,257,750
Debt service	-	4,156,065
Unrestricted	3,290,630	34,313,467
Total net assets	<u>\$ 23,622,459</u>	<u>\$ 100,636,145</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
EXPENSES	\$ 878,953	\$ 98,701	\$ 1,063,304	\$ 738,648	\$ 121,514	\$ 118,287
PROGRAM REVENUES:						
Charges for services	1,250	-	4,549	-	-	-
Operating grants and contributions	-	-	166,668	1,292	780	-
Capital grants and contributions	76,274	2,838	-	12,536	-	-
Total program revenues	<u>77,524</u>	<u>2,838</u>	<u>171,217</u>	<u>13,828</u>	<u>780</u>	<u>-</u>
Net program (expenses) revenues	<u>(801,429)</u>	<u>(95,863)</u>	<u>(892,087)</u>	<u>(724,820)</u>	<u>(120,734)</u>	<u>(118,287)</u>
GENERAL REVENUES:						
Property taxes	824,625	89,510	988,478	1,081,312	107,278	68,686
Grants and contributions not restricted to specific program	82,852	21,298	41,794	33,302	13,014	9,631
Investment earnings	25,088	12,826	60,848	79,556	8,861	12,550
Gain on sale of capital assets	-	-	-	-	-	-
Miscellaneous revenue	-	-	453	-	3,000	4,532
Total general revenues	<u>932,565</u>	<u>123,634</u>	<u>1,091,573</u>	<u>1,194,170</u>	<u>132,153</u>	<u>95,399</u>
Change in net assets	131,136	27,771	199,486	469,350	11,419	(22,888)
Net assets beginning of year as restated	<u>187,308</u>	<u>341,831</u>	<u>1,443,322</u>	<u>823,448</u>	<u>330,906</u>	<u>640,266</u>
Net assets end of year	<u>\$ 318,444</u>	<u>\$ 369,602</u>	<u>\$ 1,642,808</u>	<u>\$ 1,292,798</u>	<u>\$ 342,325</u>	<u>\$ 617,378</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 245,541	\$ 329,681	\$ 330,340	\$ 421,986	\$ 235,560	\$ 2,075,596	\$ 444,268	\$ 304,793	\$ 259,958
-	-	-	-	-	-	84,000	-	-
15,268	-	4,157	-	57,088	-	9,111	-	-
18,065	-	15,000	1,022	-	-	125,418	-	-
33,333	-	19,157	1,022	57,088	-	218,529	-	-
(212,208)	(329,681)	(311,183)	(420,964)	(178,472)	(2,075,596)	(225,739)	(304,793)	(259,958)
157,281	579,773	356,312	368,155	162,193	2,628,678	301,021	367,887	328,879
31,605	142,969	20,982	39,254	8,897	34,918	18,679	6,950	4,170
34,709	56,221	40,754	22,875	12,815	180,668	21,542	2,663	20,879
-	-	-	1,500	2,760	-	-	-	-
4,933	3,065	45	-	-	139,000	-	20,511	-
228,528	782,028	418,093	431,784	186,665	2,983,264	341,242	398,011	353,928
16,320	452,347	106,910	10,820	8,193	907,668	115,503	93,218	93,970
1,079,791	2,186,565	602,182	647,408	300,929	11,118,565	486,335	628,228	956,752
\$ 1,096,111	\$ 2,638,912	\$ 709,092	\$ 658,228	\$ 309,122	\$ 12,026,233	\$ 601,838	\$ 721,446	\$1,050,722

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2
EXPENSES	\$ 2,208,514	\$ 2,159,716	\$ 14,735	\$ 379,706	\$ 11,759
PROGRAM REVENUES:					
Charges for services	32,008	37,325	-	686	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	115,783	28,492	4,800	302,860	6,000
Total program revenues	147,791	65,817	4,800	303,546	6,000
Net program (expenses) revenues	(2,060,723)	(2,093,899)	(9,935)	(76,160)	(5,759)
GENERAL REVENUES:					
Property taxes	2,939,095	2,532,389	-	566,565	-
Grants and contributions not restricted to specific program	4,250	-	-	21,517	-
Investment earnings	358,214	157,018	693	53,134	1,801
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	15,453	2,924	-	750	-
Total general revenues	3,317,012	2,692,331	693	641,966	1,801
Change in net assets	1,256,289	598,432	(9,242)	565,806	(3,958)
Net assets beginning of year as restated	6,613,845	4,445,087	194,046	2,156,459	219,615
Net assets end of year	\$ 7,870,134	\$ 5,043,519	\$ 184,804	\$ 2,722,265	\$ 215,657

Community Center and Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4		
\$ 27,474	\$ 110,792	\$ 286,796	\$ 1	\$ 2,929	\$ 6,949	\$ 2,079,730	\$ 688,822
-	6,593	18,593	-	-	5,575	2,649,050	278,818
-	-	-	-	-	-	-	410,000
21,736	14,131	-	-	-	839	-	-
21,736	20,724	18,593	-	-	6,414	2,649,050	688,818
(5,738)	(90,068)	(268,203)	(1)	(2,929)	(535)	569,320	(4)
-	105,062	431,239	-	-	-	-	-
10,500	3,365	6,950	-	-	-	-	-
1,363	15,599	32,473	1,463	1,364	362	243,197	1,934
-	-	-	-	-	-	-	-
-	-	73,047	-	-	25	2,760	625
11,863	124,026	543,709	1,463	1,364	387	245,957	2,559
6,125	33,958	275,506	1,462	(1,565)	(148)	815,277	2,555
36,097	313,125	1,703,320	25,206	110,448	7,341	6,412,633	(1,882)
\$ 42,222	\$ 347,083	\$ 1,978,826	\$ 26,668	\$ 108,883	\$ 7,193	\$ 7,227,910	\$ 673

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007

	District Attorney of the 14th Judicial District	Civil Indigent Transcript Fund	The 14th Judicial District Court		
			Indigent Defender Board	Judicial Expense Fund	Child Support Fund
EXPENSES	\$ 5,981,338	\$ 4,117	\$ 1,519,326	\$ 140,250	\$ 503,791
PROGRAM REVENUES:					
Charges for services	1,659,180	20,360	884,043	131,244	465,765
Operating grants and contributions	3,966,974	-	594,426	-	38,120
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>5,626,154</u>	<u>20,360</u>	<u>1,478,469</u>	<u>131,244</u>	<u>503,885</u>
Net program (expenses) revenues	<u>(355,184)</u>	<u>16,243</u>	<u>(40,857)</u>	<u>(9,006)</u>	<u>94</u>
GENERAL REVENUES:					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	147,287	1,623	-	-	25,660
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>353,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>500,487</u>	<u>1,623</u>	<u>-</u>	<u>-</u>	<u>25,660</u>
Change in net assets	145,303	17,866	(40,857)	(9,006)	25,754
Net assets beginning of year as restated	<u>3,182,471</u>	<u>28,589</u>	<u>79,589</u>	<u>11,656</u>	<u>1,104,424</u>
Net assets end of year	<u>\$ 3,327,774</u>	<u>\$ 46,455</u>	<u>\$ 38,732</u>	<u>\$ 2,650</u>	<u>\$ 1,130,178</u>

Indigent Transcript Fund	Waterworks District						
	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4
\$ 36,646	\$ 1,496,054	\$ 847,729	\$ 211,794	\$ 478,240	\$ 1,580,887	\$ 813,755	\$ 554,294
37,069	1,849,764	621,050	170,986	524,270	1,299,445	656,578	419,909
-	-	-	-	-	-	-	-
-	171,433	-	-	2,985	-	-	10,000
37,069	2,021,197	621,050	170,986	527,255	1,299,445	656,578	429,909
423	525,143	(226,679)	(40,808)	49,015	(281,442)	(157,177)	(124,385)
-	2,170	188,570	-	-	477,823	139,409	235,109
-	-	-	-	-	6,561	-	5,143
10,103	158,570	81,927	445	20,563	70,470	82,060	23,372
-	-	11,037	-	1,121	-	-	-
-	11,086	43,106	-	13,945	50,628	8,714	17,719
10,103	171,826	324,640	445	35,629	605,482	230,183	281,343
10,526	696,969	97,961	(40,363)	84,644	324,040	73,006	156,958
234,911	8,072,879	2,213,869	665,222	1,004,262	5,529,948	869,317	2,297,893
\$ 245,437	\$ 8,769,848	\$ 2,311,830	\$ 624,859	\$ 1,088,906	\$ 5,853,988	\$ 942,323	\$ 2,454,851

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Waterworks District No. 14 of Ward 5</u>	<u>Airport Authority District No. 1</u>	<u>Total Nonmajor Component Units</u>
EXPENSES	\$ 61,534	\$ 2,534,799	\$ 32,409,607
PROGRAM REVENUES:			
Charges for services	-	1,002,158	12,860,268
Operating grants and contributions	-	50,756	5,314,640
Capital grants and contributions	<u>2,976</u>	<u>7,460,539</u>	<u>8,393,727</u>
Total program revenues	<u>2,976</u>	<u>8,513,453</u>	<u>26,568,635</u>
Net program (expenses) revenues	<u>(58,558)</u>	<u>5,978,654</u>	<u>(5,840,972)</u>
GENERAL REVENUES:			
Property taxes	-	475,230	16,502,729
Grants and contributions not restricted to specific program	-	13,066	581,667
Investment earnings	53,348	45,935	2,182,833
Gain on sale of capital assets	-	-	16,418
Miscellaneous revenue	<u>-</u>	<u>13,925</u>	<u>783,446</u>
Total general revenues	<u>53,348</u>	<u>548,156</u>	<u>20,067,093</u>
Change in net assets	(5,210)	6,526,810	14,226,121
Net assets beginning of year as restated	<u>10,169</u>	<u>17,095,649</u>	<u>86,410,024</u>
Net assets end of year	<u>\$ 4,959</u>	<u>\$ 23,622,459</u>	<u>\$ 100,636,145</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2007

	<u>2007</u>
Governmental funds capital assets:	
Land	\$ 12,247,423
Buildings	69,893,295
Improvements other than buildings	11,382,077
Roads	357,303,032
Bridges	9,829,529
Equipment	21,116,027
Construction in progress	<u>11,517,905</u>
Total governmental funds capital assets	<u>\$ 493,289,288</u>
Investments in governmental funds capital assets by source:	
General fund	\$ 9,679,275
Special revenue funds	56,397,069
Capital projects funds	421,467,525
Donations	<u>5,745,419</u>
Total governmental funds capital assets	<u>\$ 493,289,288</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$49,332 (\$35,086 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$46,683,513 that is included in the statement of net assets.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2007

	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
<u>Function and Activity</u>				
General government:				
Administrative	733,775	7,344,645	596,398	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	2,248,832	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	489,378	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>605,000</u>	<u>681,333</u>	<u>1,422,053</u>	-
Total general government	2,920,048	23,816,084	4,756,661	-
Public safety:				
Office of Emergency Preparedness	-	-	54,844	-
Office of Juvenile Justice Services	137,725	3,350,410	131,808	-
Animal Control	-	996,389	-	-
Fire protection	18,000	219,940	-	-
Correctional	306,777	16,570,704	537,049	-
Other	<u>100,000</u>	<u>629,954</u>	<u>10,839</u>	-
Total public safety	562,502	21,767,397	734,540	-
Public works	1,885,530	5,656,690	1,557,585	357,303,032
Sanitation	-	-	-	-
Health and welfare	284,400	8,757,774	383,770	-
Culture and recreation	6,071,572	9,335,092	3,949,521	-
Economic development	<u>523,371</u>	<u>560,258</u>	<u>-</u>	-
Total governmental funds capital assets allocated to functions	<u>\$ 12,247,423</u>	<u>\$ 69,893,295</u>	<u>\$ 11,382,077</u>	<u>\$ 357,303,032</u>

Construction in progress

Total government funds capital assets

(1) This schedule presents only capital asset balances related to governmental funds.

Accordingly, the capital assets reported in internal service funds in the amount of \$49,332 (\$35,086 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$46,683,513 that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	88,766	8,763,584
-	97,140	97,140
-	617,090	8,700,327
-	45,119	45,119
-	506,156	12,532,508
-	61,825	61,825
-	192,420	192,420
-	<u>570,533</u>	<u>3,278,919</u>
-	2,179,049	33,671,842
-	784,908	839,752
-	327,067	3,947,010
-	588,193	1,584,582
-	1,490,164	1,728,104
-	93,835	17,508,365
-	<u>152,779</u>	<u>893,572</u>
-	3,436,946	26,501,385
9,829,529	12,606,346	388,838,712
-	50,878	50,878
-	2,180,819	11,606,763
-	246,778	19,602,963
-	<u>415,211</u>	<u>1,498,840</u>
<u>\$ 9,829,529</u>	<u>\$ 21,116,027</u>	<u>\$ 481,771,383</u>
		<u>11,517,905</u>
		<u>\$ 493,289,288</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets</u>			<u>Governmental Funds Capital Assets</u>		
	<u>January 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>		
General government:						
Administrative	\$ 8,692,155	\$ 71,429	\$ -	\$ 8,763,584		
Finance	97,140	-	-	97,140		
Facility Management	8,736,691	958,695	42,868	9,652,518		
Human Resources	45,119	-	-	45,119		
Judicial	12,840,681	117,970	288,954	12,669,697		
Elections	61,825	-	-	61,825		
Cable Access Channel	192,420	-	-	192,420		
Other	<u>3,265,478</u>	<u>37,941</u>	<u>24,500</u>	<u>3,278,919</u>		
Total general government	33,931,509	1,186,035	356,322	34,761,222		
Public safety:						
Office of Emergency Preparedness	767,406	102,316	29,970	839,752		
Office of Juvenile Justice Services	3,330,902	648,834	32,726	3,947,010		
Animal Control	1,429,916	195,228	40,562	1,584,582		
Fire protection	1,570,640	157,464	-	1,728,104		
Correctional institution	17,508,365	-	-	17,508,365		
Other	<u>863,057</u>	<u>30,515</u>	<u>-</u>	<u>893,572</u>		
Total public safety	25,470,286	1,134,357	103,258	26,501,385		
Public works	386,188,197	6,537,016	609,147	392,116,066		
Sanitation	50,878	-	-	50,878		
Health and welfare	11,513,162	181,223	80,982	11,613,403		
Culture and recreation	23,093,861	3,653,633	-	26,747,494		
Economic development	<u>1,108,239</u>	<u>470,325</u>	<u>79,724</u>	<u>1,498,840</u>		
	<u>421,954,337</u>	<u>10,842,197</u>	<u>769,853</u>	<u>432,026,681</u>		
Total governmental funds capital assets allocated to functions	<u>\$ 481,356,132</u>	<u>\$ 13,162,589</u>	<u>\$ 1,229,433</u>	<u>\$ 493,289,288</u>		

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$49,332 (\$35,086 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$46,683,513 that is included in the statement of net assets.
- (2) Additions and deletions include transfers between functions, and excludes construction in progress deletions.

**SELECTED COMPONENT UNITS
GOVERNMENTAL FUND STATEMENTS**

Component Units Included in the Primary Government Audit

Included in previous sections of this report are the combining government-wide financial statements for discretely presented component units. This section presents the fund financial statements and reconciliations of this information to the government-wide financial statements for the following component units that do not have separately issued financial statements:

Major Discretely Presented Component Units
Parish Library

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

No. 1 of Ward 1
No. 1 of Ward 2
No. 2 of Ward 4
No. 3 of Ward 4
No. 4 of Ward 4
No. 1 of Ward 5
No. 1 of Ward 6
No. 2 of Ward 8

Gravity Drainage Districts:

No. 8 of Ward 1
No. 9 of Ward 2
No. 6 of Wards 5 & 6

Recreation Districts:

No. 1 of Ward 3
No. 1 of Ward 4
No. 1 of Ward 8

Community and Playground Districts:

No. 4 of Ward 1
No. 7 of Ward 2
No. 5 of Ward 5
No. 1 of Ward 6

Sewer Districts:

No. 9 of Ward 1
No. 12 of Ward 4

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2007

		Fire Protection District				
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
ASSETS						
Assets:						
Cash and cash equivalents	\$ 1,116,809	\$ 100,249	\$ 76,771	\$ 324,040	\$ 372,343	\$ 57,912
Investments	2,175,706	194,663	146,552	624,966	713,736	110,671
Receivables (net of allowances for uncollectibles):						
Taxes	6,348,858	781,923	114,495	1,029,879	1,013,599	87,492
Interest receivable	26,806	2,332	1,489	6,349	8,675	1,115
Loan receivable	-	-	-	-	-	-
Capital lease receivable	-	-	-	-	-	-
Due from other governmental units	-	-	-	4,844	-	-
Due from other funds	-	-	-	-	-	-
Due from primary government	-	-	-	11,344	-	-
Other receivables	124	-	-	-	-	-
Total assets	\$ 9,668,303	\$ 1,079,167	\$ 339,307	\$ 2,001,422	\$ 2,108,353	\$ 257,190
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 253,646	7,055	2,408	10,777	18,536	3,714
Accrued liabilities	144,626	16,151	-	24,653	-	-
Due to primary government	-	319	-	-	-	-
Due to other governments	29,106	1,030	-	502	-	-
Deferred revenues	6,438,082	807,298	116,323	1,043,190	1,018,238	90,366
Due to other funds	-	-	-	-	-	-
Retainage payable	59,650	-	-	-	-	-
Tax anticipation note	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	6,925,110	831,853	118,731	1,079,122	1,036,774	94,080
Fund balances:						
Reserved for:						
Encumbrances	255,327	-	-	-	-	-
Debt service	1,062,776	138,894	-	299,681	263,334	-
Unreserved, designated for:						
Capital improvement	194,435	-	-	-	-	-
Unreserved, undesignated	1,230,655	108,420	220,576	622,619	808,245	163,110
Total fund balances	2,743,193	247,314	220,576	922,300	1,071,579	163,110
Total liabilities and fund balances	\$ 9,668,303	\$ 1,079,167	\$ 339,307	\$ 2,001,422	\$ 2,108,353	\$ 257,190

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 69,989	\$ 189,907	\$ 216,984	\$ 124,999	\$ 77,777	\$ 124,088
134,019	362,582	416,030	239,743	148,311	236,209
75,592	155,364	421,179	375,658	207,469	311,414
1,393	3,779	4,482	2,526	1,527	2,431
-	-	-	-	-	-
-	-	-	-	-	-
-	10,000	-	1,284	-	-
-	-	-	-	-	-
-	-	-	-	-	4,111
-	-	-	-	-	-
<u>\$ 280,993</u>	<u>\$ 721,632</u>	<u>\$ 1,058,675</u>	<u>\$ 744,210</u>	<u>\$ 435,084</u>	<u>\$ 678,253</u>
2,752	154,588	4,290	15,089	2,438	11,369
5	1,158	1,262	7,953	2,460	8,178
-	-	-	-	11,284	935
-	2,352	-	9,800	-	-
74,874	156,226	424,797	387,840	210,781	311,427
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	28,000
<u>77,631</u>	<u>314,324</u>	<u>430,349</u>	<u>420,682</u>	<u>226,963</u>	<u>359,909</u>
-	15,591	-	43,562	-	-
-	-	83,066	-	-	-
-	-	99,739	-	-	-
203,362	391,717	445,521	279,966	208,121	318,344
203,362	407,308	628,326	323,528	208,121	318,344
<u>\$ 280,993</u>	<u>\$ 721,632</u>	<u>\$ 1,058,675</u>	<u>\$ 744,210</u>	<u>\$ 435,084</u>	<u>\$ 678,253</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2007

	Recreation District			Community Center and Playground District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5
ASSETS						
Assets:						
Cash and cash equivalents	\$ 2,067,158	\$ 766,730	\$ 4,388	\$ 275,843	\$ 11,512	\$ 6,118
Investments	3,961,838	1,461,651	8,365	532,451	21,982	11,718
Receivables (net of allowances for uncollectibles):						
Taxes	2,851,880	2,781,771	-	578,459	-	-
Interest receivable	41,072	15,937	84	5,844	207	116
Loan receivable	-	-	-	-	-	-
Capital lease receivable	-	-	-	-	-	-
Due from other governmental units	80,475	-	-	163,499	-	-
Due from other funds	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-
Other receivables	3,328	-	-	-	-	-
Total assets	\$ 9,005,751	\$ 5,026,089	\$ 12,837	\$ 1,556,096	\$ 33,701	\$ 17,952
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 240,340	\$ 31,357	\$ -	\$ 105,589	\$ 261	\$ 1,230
Accrued liabilities	20,992	36,551	-	-	-	-
Due to primary government	-	-	-	-	-	-
Due to other governments	24,349	43,998	-	31,577	-	-
Deferred revenues	2,922,467	2,789,269	-	597,217	21,723	-
Due to other funds	-	-	-	-	-	-
Retainage payable	63,547	-	-	41,565	-	-
Tax anticipation note	40,000	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	3,311,695	2,901,175	-	775,948	21,984	1,230
Fund balances:						
Reserved for:						
Encumbrances	27,501	9,690	-	-	-	-
Debt service	549,896	672,218	-	-	-	-
Unreserved, designated for:						
Capital improvement	4,704,433	-	-	-	-	-
Unreserved, undesignated	412,226	1,443,006	12,837	780,148	11,717	16,722
Total fund balances	5,694,056	2,124,914	12,837	780,148	11,717	16,722
Total liabilities and fund balances	\$ 9,005,751	\$ 5,026,089	\$ 12,837	\$ 1,556,096	\$ 33,701	\$ 17,952

Community Center and Playground District	Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4	
\$ 93,149	\$ 9,114	\$ 8,383	\$ 1,567,534	\$ 3,560
175,479	17,380	15,990	2,985,858	11,703
105,187	-	-	-	-
1,802	174	161	29,751	248
-	-	-	-	-
-	-	-	-	-
-	-	-	-	6,825
-	-	-	-	-
-	-	-	-	-
-	-	-	308,219	-
<u>\$ 375,617</u>	<u>\$ 26,668</u>	<u>\$ 24,534</u>	<u>\$ 4,891,362</u>	<u>\$ 22,336</u>
\$ 881	\$ -	\$ -	\$ 10,661	\$ 14,167
-	-	-	45,549	8,893
-	-	-	-	-
6,222	-	-	-	-
105,791	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>112,894</u>	<u>-</u>	<u>-</u>	<u>56,210</u>	<u>23,060</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
262,723	26,668	24,534	4,835,152	(724)
262,723	26,668	24,534	4,835,152	(724)
<u>\$ 375,617</u>	<u>\$ 26,668</u>	<u>\$ 24,534</u>	<u>\$ 4,891,362</u>	<u>\$ 22,336</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

	Parish Library	Fire Protection District			
		No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Fund balances - total governmental funds	\$ 2,743,193	\$ 247,314	\$ 220,576	\$ 922,300	\$ 1,071,579
Amounts reported for governmental activities in the statement of net assets because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.					
Governmental capital assets	16,795,852	2,605,689	575,767	2,618,056	1,071,928
Less accumulated depreciation	(11,264,552)	(1,167,839)	(425,619)	(849,071)	(483,915)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds					
Deferred bond issuance costs	-	24,931	-	-	-
Prepaid assets	-	1,817	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.					
	-	-	-	2,470	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:					
Bonds payable	(765,000)	(1,390,000)	-	(1,035,000)	(360,000)
Capital lease obligations	-	-	-	-	-
Compensated absences	(298,988)	(1,452)	-	(1,964)	-
Accrued interest payable	(14,042)	(1,783)	-	(13,807)	(6,794)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.					
	(1,541)	(233)	(1,122)	(176)	-
Net assets of governmental activities	<u>\$ 7,194,922</u>	<u>\$ 318,444</u>	<u>\$ 369,602</u>	<u>\$ 1,642,808</u>	<u>\$ 1,292,798</u>

Fire Protection District				Gravity Drainage District		
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 163,110	\$ 203,362	\$ 407,308	\$ 628,326	\$ 323,528	\$ 208,121	\$ 318,344
434,870	719,383	1,503,779	1,570,867	766,098	301,465	705,835
(255,652)	(305,367)	(813,179)	(734,494)	(429,729)	(199,444)	(412,868)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(745,000)	-	-	-
-	-	-	-	-	-	-
-	-	(1,037)	-	(1,142)	(1,020)	(9,279)
-	-	-	(10,607)	-	-	-
(3)	-	(760)	-	(527)	-	(194)
<u>\$ 342,325</u>	<u>\$ 617,378</u>	<u>\$ 1,096,111</u>	<u>\$ 709,092</u>	<u>\$ 658,228</u>	<u>\$ 309,122</u>	<u>\$ 601,838</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

	Recreation District			Community Center and Playground District
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1
Fund balances - total governmental funds	\$ 5,694,056	\$ 2,124,914	\$ 12,837	\$ 780,148
Amounts reported for governmental activities in the statement of net assets because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	10,897,028	6,903,119	205,573	2,638,013
Less accumulated depreciation	(1,066,483)	(1,588,410)	(33,606)	(695,896)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	48,164	-	-	-
Prepaid assets	-	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	(7,535,000)	(2,355,000)	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(5,267)	(16,038)	-	-
Accrued interest payable	(116,103)	(25,042)	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(46,261)	(24)	-	-
Net assets of governmental activities	\$ 7,870,134	\$ 5,043,519	\$ 184,804	\$ 2,722,265

Community Center and Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ 11,717	\$ 16,722	\$ 262,723	\$ 26,668	\$ 24,534	\$ 4,835,152	\$ (724)
218,074	38,390	128,926	-	121,364	3,768,753	-
(14,134)	(12,890)	(44,669)	-	(37,015)	(1,356,947)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,476	19,795
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(21,605)	(11,314)
-	-	-	-	-	-	-
-	-	103	-	-	(1,919)	(7,084)
<u>\$ 215,657</u>	<u>\$ 42,222</u>	<u>\$ 347,083</u>	<u>\$ 26,668</u>	<u>\$ 108,883</u>	<u>\$ 7,227,910</u>	<u>\$ 673</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Parish Library	Fire Protection District				
		No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
Revenues:						
Taxes:						
Ad valorem	\$ 7,111,677	\$ 824,625	\$ 89,510	\$ 988,478	\$ 1,081,312	\$ 107,278
Special assessments levied	-	-	-	-	-	-
Intergovernmental revenues	894,320	158,726	24,137	208,462	47,130	13,794
Charges for services	33,570	1,250	-	2,079	-	-
Fines and forfeitures	122,500	-	-	-	-	-
Investment income	319,985	25,088	12,826	60,848	79,556	8,861
Sale of assets	-	-	-	-	-	-
Donations	23,247	400	-	-	-	-
Miscellaneous revenues	22,810	-	-	453	-	3,000
Total revenues	<u>8,528,109</u>	<u>1,010,089</u>	<u>126,473</u>	<u>1,260,320</u>	<u>1,207,998</u>	<u>132,933</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	753,340	82,733	901,409	751,118	102,039
Public works	-	-	-	-	-	-
Culture and recreation	6,586,879	-	-	-	-	-
Capital outlay	1,246,094	12,800	-	34,492	12,536	-
Debt service:						
Principal retirement	955,000	164,000	-	95,000	110,000	-
Interest and fiscal charges	120,151	56,085	-	65,328	34,928	-
Total expenditures	<u>8,908,124</u>	<u>986,225</u>	<u>82,733</u>	<u>1,096,229</u>	<u>908,582</u>	<u>102,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(380,015)</u>	<u>23,864</u>	<u>43,740</u>	<u>164,091</u>	<u>299,416</u>	<u>30,894</u>
Other financing sources (uses):						
Insurance proceeds	<u>82,233</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(297,782)	23,864	43,740	164,091	299,416	30,894
Fund balance at beginning of year	<u>3,040,975</u>	<u>223,450</u>	<u>176,836</u>	<u>758,209</u>	<u>772,163</u>	<u>132,216</u>
Fund balance at end of year	<u>\$ 2,743,193</u>	<u>\$ 247,314</u>	<u>\$ 220,576</u>	<u>\$ 922,300</u>	<u>\$ 1,071,579</u>	<u>\$ 163,110</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 68,686	\$ 157,281	\$ 356,312	\$ 368,155	\$ 162,193	\$ 301,021
-	-	-	-	-	-
14,163	46,873	40,139	39,254	65,985	153,208
-	-	-	-	-	-
-	-	-	-	-	-
12,550	34,709	40,754	22,875	12,815	21,542
-	-	-	1,500	2,760	-
-	-	-	-	-	-
-	1,733	45	-	-	84,000
95,399	240,596	437,250	431,784	243,753	559,771
-	-	-	-	-	-
86,408	422,726	235,153	-	-	-
-	-	-	383,604	208,780	604,848
-	-	-	-	-	-
-	8,795	-	-	-	48,426
-	-	55,000	-	-	-
-	-	49,489	-	-	-
86,408	431,521	339,642	383,604	208,780	653,274
8,991	(190,925)	97,608	48,180	34,973	(93,503)
-	18,065	-	1,022	-	-
8,991	(172,860)	97,608	49,202	34,973	(93,503)
194,371	580,168	530,718	274,326	173,148	411,847
\$ 203,362	\$ 407,308	\$ 628,326	\$ 323,528	\$ 208,121	\$ 318,344

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
Revenues:					
Taxes:					
Ad valorem	\$ 2,939,095	\$ 2,532,389	\$ -	\$ 566,565	\$ -
Intergovernmental revenues	93,283	28,492	4,800	324,127	6,000
Charges for services	32,095	37,325	-	686	-
Fines and forfeitures	-	-	-	-	-
Investment income	358,214	157,018	693	53,134	1,801
Sale of assets	-	-	-	-	-
Donations	4,250	-	-	250	-
Miscellaneous revenues	15,366	2,924	-	750	-
Total revenues	<u>3,442,303</u>	<u>2,758,148</u>	<u>5,493</u>	<u>945,512</u>	<u>7,801</u>
Expenditures					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	1,592,266	1,837,866	-	281,878	8,021
Capital outlay	894,504	30,035	4,801	719,912	-
Debt service:					
Principal retirement	750,000	505,000	-	-	-
Interest and fiscal charges	190,172	136,934	-	-	-
Total expenditures	<u>3,426,942</u>	<u>2,509,835</u>	<u>4,801</u>	<u>1,001,790</u>	<u>8,021</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,361</u>	<u>248,313</u>	<u>692</u>	<u>(56,278)</u>	<u>(220)</u>
Other financing sources (uses):					
Insurance proceeds	-	2,250	-	-	-
Net change in fund balances	15,361	250,563	692	(56,278)	(220)
Fund balance at beginning of year	<u>5,678,695</u>	<u>1,874,351</u>	<u>12,145</u>	<u>836,426</u>	<u>11,937</u>
Fund balance at end of year	<u>\$ 5,694,056</u>	<u>\$ 2,124,914</u>	<u>\$ 12,837</u>	<u>\$ 780,148</u>	<u>\$ 11,717</u>

Community Center and Playground District		Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ -	\$ 105,062	\$ -	\$ -	\$ -	\$ -
21,736	17,496	-	-	-	410,000
-	6,593	-	-	2,644,574	259,023
-	-	-	-	-	-
1,363	15,599	1,463	1,364	243,197	1,934
-	-	-	-	-	-
10,500	-	-	-	-	-
-	-	-	-	2,760	625
<u>33,599</u>	<u>144,750</u>	<u>1,463</u>	<u>1,364</u>	<u>2,890,531</u>	<u>671,582</u>
-	-	-	502	-	700,987
-	-	-	-	2,183,419	-
-	-	1	-	-	-
27,974	95,873	-	-	-	-
-	8,619	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>27,974</u>	<u>104,492</u>	<u>1</u>	<u>502</u>	<u>2,183,419</u>	<u>700,987</u>
<u>5,625</u>	<u>40,258</u>	<u>1,462</u>	<u>862</u>	<u>707,112</u>	<u>(29,405)</u>
-	-	-	-	-	-
5,625	40,258	1,462	862	707,112	(29,405)
11,097	222,465	25,206	23,672	4,128,040	28,681
<u>\$ 16,722</u>	<u>\$ 262,723</u>	<u>\$ 26,668</u>	<u>\$ 24,534</u>	<u>\$ 4,835,152</u>	<u>\$ (724)</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Fire Protection District				
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Net change in fund balances - total governmental funds	\$ (297,782)	\$ 23,864	\$ 43,740	\$ 164,091	\$ 299,416
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.					
Capital outlay	2,179,552	18,573	-	58,384	-
Depreciation expense	(908,800)	(106,418)	(15,200)	(120,420)	(70,412)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	(362,386)	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-	-	2,470	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.					
Amortization of bond issuance costs	-	(2,365)	-	-	-
Principal payments	955,000	164,000	-	95,000	110,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Accounts payable	136,368	(233)	(769)	(283)	128,270
Accrued interest payable	16,747	383	-	1,201	2,076
Capital lease payable	-	34,784	-	-	-
Compensated absences	(19,594)	(1,452)	-	(957)	-
Change in net assets of governmental activities	<u>\$ 1,699,105</u>	<u>\$ 131,136</u>	<u>\$ 27,771</u>	<u>\$ 199,486</u>	<u>\$ 469,350</u>

Fire Protection District				Gravity Drainage District		
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 30,894	\$ 8,991	\$ (172,860)	\$ 97,608	\$ 49,202	\$ 34,973	\$ (93,503)
-	2,500	229,589	35,150	-	5,486	237,392
(19,496)	(35,310)	(39,396)	(81,488)	(48,454)	(31,670)	(29,013)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	55,000	-	-	-
21	931	(760)	-	5,918	-	(160)
-	-	-	640	-	-	-
-	-	-	-	-	-	-
-	-	(253)	-	4,154	(596)	787
<u>\$ 11,419</u>	<u>\$ (22,888)</u>	<u>\$ 16,320</u>	<u>\$ 106,910</u>	<u>\$ 10,820</u>	<u>\$ 8,193</u>	<u>\$ 115,503</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Net change in fund balances - total governmental funds	\$ 15,361	\$ 250,563	\$ 692
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	898,545	27,049	4,800
Depreciation expense	(371,755)	(190,693)	(9,214)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	-	-	(5,520)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	(2,250)	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Amortization of bond issuance costs	(3,986)	-	-
Principal payments	750,000	505,000	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	(42,527)	4,433	-
Accrued interest payable	14,125	5,743	-
Capital lease payable	-	-	-
Compensated absences	(3,474)	(1,413)	-
Change in net assets of governmental activities	\$ 1,256,289	\$ 598,432	\$ (9,242)

Community Center and Playground District				Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ (56,278)	\$ (220)	\$ 5,625	\$ 40,258	\$ 1,462	\$ 862	\$ 707,112	\$ (29,405)
686,821	-	500	-	-	-	387,520	-
(64,937)	(3,738)	-	(6,403)	-	(2,427)	(251,678)	-
-	-	-	-	-	-	(26,122)	-
-	-	-	-	-	-	4,476	19,795
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200	-	-	103	-	-	(1,655)	10,677
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(4,376)	1,488
<u>\$ 565,806</u>	<u>\$ (3,958)</u>	<u>\$ 6,125</u>	<u>\$ 33,958</u>	<u>\$ 1,462</u>	<u>\$ (1,565)</u>	<u>\$ 815,277</u>	<u>\$ 2,555</u>

SELECTED COMPONENT UNITS

Statement No. 14 of the Governmental Accounting Standards Board (GASB) - *The Financial Reporting Entity* establishes standards for defining and reporting on the financial reporting entity, which includes both the primary government and any component units. The component units of the Calcasieu Parish Police Jury are presented in a discrete presentation format, whereby the financial data of all of the component units is presented in a column separate from the financial data of the primary government. The Police Jury also includes, in their financial statements, combining statements for the major and nonmajor discretely presented component units. The financial information for each component unit is consolidated into one column for presentation in the applicable combining statements.

Statement No. 14 also requires the disclosure of information on how to obtain the separately issued financial statements for each of the individual component units. The disclosure is required since presentation of the underlying fund types of the individual component unit is not required in the reporting entity presentation unless such information is not available in the separately issued financial statements of the component unit.

The following discretely presented component units have more than one individual fund type comprising the consolidated individual component unit presentation made in the financial statements. Since these component units do not have separately issued financial statements, the combining statements for the underlying individual fund types of each of the component units are presented in this section of the Police Jury's Comprehensive Annual Financial Report.

Parish Library

Fire Protection District No. 1 of Ward 1

Fire Protection District No. 2 of Ward 4

Fire Protection District No. 3 of Ward 4

Fire Protection District No. 2 of Ward 8

Gravity Drainage District No. 6 of Wards 5 & 6

Recreation District No. 1 of Ward 3

Recreation District No. 1 of Ward 4

Community Center and Playground District No. 4 of Ward 1

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 541,490	\$ 360,367	\$ 214,952	\$ 1,116,809
Investments	1,074,976	693,884	406,846	2,175,706
Receivables (net of allowances for uncollectibles):				
Taxes	6,347,801	1,057	-	6,348,858
Interest receivable	16,672	7,468	2,666	26,806
Other receivable	124	-	-	124
Total assets	<u>\$ 7,981,063</u>	<u>\$ 1,062,776</u>	<u>\$ 624,464</u>	<u>\$ 9,668,303</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 96,215	\$ -	\$ 157,431	253,646
Accrued liabilities	144,626	-	-	144,626
Due to other governmental units	29,106	-	-	29,106
Retainage Payable	14,680	-	44,970	59,650
Deferred revenues	6,438,082	-	-	6,438,082
Total liabilities	<u>6,722,709</u>	<u>-</u>	<u>202,401</u>	<u>6,925,110</u>
Fund balances:				
Reserved for:				
Encumbrances	27,699	-	227,628	255,327
Debt service	-	1,062,776	-	1,062,776
Unreserved, designated for:				
Capital improvement			194,435	194,435
Unreserved, undesignated	1,230,655	-	-	1,230,655
Total fund balances	<u>1,258,354</u>	<u>1,062,776</u>	<u>422,063</u>	<u>2,743,193</u>
Total liabilities and fund balances	<u>\$ 7,981,063</u>	<u>\$ 1,062,776</u>	<u>\$ 624,464</u>	<u>\$ 9,668,303</u>

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 5,965,973	\$ 1,145,704	\$ -	\$ 7,111,677
Intergovernmental revenues	244,320	-	650,000	894,320
Charges for services	33,570	-	-	33,570
Fines and forfeitures	122,500	-	-	122,500
Investment income	214,731	77,184	28,070	319,985
Donations	23,247	-	-	23,247
Miscellaneous revenues	22,810	-	-	22,810
Total revenues	<u>6,627,151</u>	<u>1,222,888</u>	<u>678,070</u>	<u>8,528,109</u>
Expenditures				
Current:				
Culture and recreation	6,547,261	77	39,541	6,586,879
Debt service:				
Principal retirement	-	955,000	-	955,000
Interest and fiscal charges	-	120,151	-	120,151
Capital outlay	346,187	-	899,907	1,246,094
Total expenditures	<u>6,893,448</u>	<u>1,075,228</u>	<u>939,448</u>	<u>8,908,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(266,297)</u>	<u>147,660</u>	<u>(261,378)</u>	<u>(380,015)</u>
Other financing sources (uses)				
Insurance proceeds	82,233	-	-	82,233
Transfers in	-	-	270,000	270,000
Transfers out	(270,000)	-	-	(270,000)
Total other financing sources (uses)	<u>(187,767)</u>	<u>-</u>	<u>270,000</u>	<u>82,233</u>
Net change in fund balances	(454,064)	147,660	8,622	(297,782)
Fund balance at beginning of year	<u>1,712,418</u>	<u>915,116</u>	<u>413,441</u>	<u>3,040,975</u>
Fund balance at end of year	<u>\$ 1,258,354</u>	<u>\$ 1,062,776</u>	<u>\$ 422,063</u>	<u>\$ 2,743,193</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 51,198	\$ 49,051	\$ 100,249
Investments	100,888	93,775	194,663
Receivables (net of allowances for uncollectibles):			
Taxes	628,818	153,105	781,923
Interest receivable	1,282	1,050	2,332
Total assets	<u>\$ 782,186</u>	<u>\$ 296,981</u>	<u>\$ 1,079,167</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,055	\$ -	\$ 7,055
Accrued liabilities	16,151	-	16,151
Due to other governments	1,030	-	1,030
Due to primary government	319	-	319
Deferred revenues	649,211	158,087	807,298
Total liabilities	<u>673,766</u>	<u>158,087</u>	<u>831,853</u>
Fund balances:			
Reserved for:			
Debt service	-	138,894	138,894
Unreserved, undesignated	108,420	-	108,420
Total fund balances	<u>108,420</u>	<u>138,894</u>	<u>247,314</u>
Total liabilities and fund balances	<u>\$ 782,186</u>	<u>\$ 296,981</u>	<u>\$ 1,079,167</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 616,119	\$ 208,506	\$ 824,625
Intergovernmental revenues	158,726	-	158,726
Charges for services	1,250	-	1,250
Investment income	14,599	10,489	25,088
Donations	400	-	400
Total revenues	<u>791,094</u>	<u>218,995</u>	<u>1,010,089</u>
Expenditures			
Current:			
Public safety	753,330	10	753,340
Debt service:			
Principal retirement	-	164,000	164,000
Interest and fiscal charges	-	56,085	56,085
Capital improvements	12,800	-	12,800
Total expenditures	<u>766,130</u>	<u>220,095</u>	<u>986,225</u>
Excess (deficiency) of revenues over (under) expenditures	24,964	(1,100)	23,864
Fund balance at beginning of year	83,456	139,994	223,450
Fund balance at end of year	<u>\$ 108,420</u>	<u>\$ 138,894</u>	<u>\$ 247,314</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 220,893	\$ 103,147	\$ 324,040
Investments	427,981	196,985	624,966
Receivables (net of allowances for uncollectibles):			
Taxes	841,730	188,149	1,029,879
Interest receivable	4,366	1,983	6,349
Due from other governments	4,844	-	4,844
Due from primary government	11,344	-	11,344
Total assets	<u>\$ 1,511,158</u>	<u>\$ 490,264</u>	<u>\$ 2,001,422</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 10,777	\$ -	\$ 10,777
Accrued liabilities	24,653	-	24,653
Due to other governments	502	-	502
Deferred revenues	852,607	190,583	1,043,190
Total liabilities	<u>888,539</u>	<u>190,583</u>	<u>1,079,122</u>
Fund balances:			
Reserved for:			
Debt service	-	299,681	299,681
Unreserved, undesignated	622,619	-	622,619
Total fund balances	<u>622,619</u>	<u>299,681</u>	<u>922,300</u>
Total liabilities and fund balances	<u>\$ 1,511,158</u>	<u>\$ 490,264</u>	<u>\$ 2,001,422</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 767,945	\$ 220,533	\$ 988,478
Intergovernmental revenues	208,462	-	208,462
Charges for services	2,079	-	2,079
Investment income	43,636	17,212	60,848
Sale of assets	-	-	-
Miscellaneous revenue	453	-	453
Total revenues	<u>1,022,575</u>	<u>237,745</u>	<u>1,260,320</u>
Expenditures			
Current:			
Public safety	901,409	-	901,409
Debt service:			
Principal retirement	-	95,000	95,000
Interest and fiscal charges	-	65,328	65,328
Capital outlay	34,492	-	34,492
Total expenditures	<u>935,901</u>	<u>160,328</u>	<u>1,096,229</u>
Excess (deficiency) of revenues over (under) expenditures	86,674	77,417	164,091
Fund balance at beginning of year	<u>535,945</u>	<u>222,264</u>	<u>758,209</u>
Fund balance at end of year	<u>\$ 622,619</u>	<u>\$ 299,681</u>	<u>\$ 922,300</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 282,424	\$ 89,919	\$ 372,343
Investments	541,395	172,341	713,736
Receivables (net of allowances for uncollectibles):			
Taxes	860,387	153,212	1,013,599
Interest receivable	6,884	1,791	8,675
Total assets	<u>\$ 1,691,090</u>	<u>\$ 417,263</u>	<u>\$ 2,108,353</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 18,536	\$ -	\$ 18,536
Deferred revenues	864,309	153,929	1,018,238
Total liabilities	<u>882,845</u>	<u>153,929</u>	<u>1,036,774</u>
Fund balances:			
 Reserved for:			
Debt service	-	263,334	263,334
Unreserved, undesignated	808,245	-	808,245
Total fund balances	<u>808,245</u>	<u>263,334</u>	<u>1,071,579</u>
Total liabilities and fund balances	<u>\$ 1,691,090</u>	<u>\$ 417,263</u>	<u>\$ 2,108,353</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 829,840	\$ 251,472	\$ 1,081,312
Intergovernmental revenues	47,130	-	47,130
Investment income	63,281	16,275	79,556
Total revenues	<u>940,251</u>	<u>267,747</u>	<u>1,207,998</u>
Expenditures			
Current:			
Public safety	751,118	-	751,118
Debt service:			
Principal retirement	-	110,000	110,000
Interest and fiscal charges	-	34,928	34,928
Capital outlay	12,536	-	12,536
Total expenditures	<u>763,654</u>	<u>144,928</u>	<u>908,582</u>
Excess (deficiency) of revenues over (under) expenditures	176,597	122,819	299,416
Fund balance at beginning of year	631,648	140,515	772,163
Fund balance at end of year	<u>\$ 808,245</u>	<u>\$ 263,334</u>	<u>\$ 1,071,579</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 154,393	\$ 28,505	\$ 34,086	\$ 216,984
Investments	295,850	55,179	65,001	416,030
Receivables (net of allowances for uncollectibles):				
Taxes	276,303	144,876	-	421,179
Interest receivable	3,220	610	652	4,482
Total assets	<u>\$ 729,766</u>	<u>\$ 229,170</u>	<u>\$ 99,739</u>	<u>\$ 1,058,675</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,290	\$ -	\$ -	\$ 4,290
Accrued liabilities	1,262	-	-	1,262
Deferred revenues	278,693	146,104	-	424,797
Total liabilities	<u>284,245</u>	<u>146,104</u>	<u>-</u>	<u>430,349</u>
Fund balances:				
Reserved for:				
Debt service	-	83,066	-	83,066
Unreserved, designated for:				
Capital improvement	-	-	99,739	99,739
Unreserved, undesignated	445,521	-	-	445,521
Total fund balances	<u>445,521</u>	<u>83,066</u>	<u>99,739</u>	<u>628,326</u>
Total liabilities and fund balances	<u>\$ 729,766</u>	<u>\$ 229,170</u>	<u>\$ 99,739</u>	<u>\$ 1,058,675</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 227,038	\$ 129,274	\$ -	\$ 356,312
Intergovernmental revenues	40,139	-	-	40,139
Investment income	28,911	6,370	5,473	40,754
Miscellaneous revenue	45	-	-	45
Total revenues	<u>296,133</u>	<u>135,644</u>	<u>5,473</u>	<u>437,250</u>
Expenditures				
Current:				
Public safety	235,148	-	5	235,153
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	49,489	-	49,489
Total expenditures	<u>235,148</u>	<u>104,489</u>	<u>5</u>	<u>339,642</u>
Excess (deficiency) of revenues over (under) expenditures	60,985	31,155	5,468	97,608
Fund balance at beginning of year	384,536	51,911	94,271	530,718
Fund balance at end of year	<u>\$ 445,521</u>	<u>\$ 83,066</u>	<u>\$ 99,739</u>	<u>\$ 628,326</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 124,088	\$ -	\$ 124,088
Investments	236,209	-	236,209
Receivables (net of allowances for uncollectibles):			
Taxes	311,414	-	311,414
Interest receivable	2,431	-	2,431
Due from other governments	-	-	-
Due from primary	-	4,111	4,111
Other receivables	-	-	-
Total assets	<u>\$ 674,142</u>	<u>\$ 4,111</u>	<u>\$ 678,253</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,258	\$ 4,111	\$ 11,369
Accrued liabilities	8,178	-	8,178
Due to primary government	935	-	935
Deferred revenues	311,427	-	311,427
Other liabilities	28,000	-	28,000
Total liabilities	<u>355,798</u>	<u>4,111</u>	<u>359,909</u>
Fund balances:			
Unreserved, undesignated	318,344	-	318,344
Total fund balances	<u>318,344</u>	<u>-</u>	<u>318,344</u>
Total liabilities and fund balances	<u>\$ 674,142</u>	<u>\$ 4,111</u>	<u>\$ 678,253</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 301,021	\$ -	\$ 301,021
Intergovernmental revenues	104,782	48,426	153,208
Investment income	21,542	-	21,542
Miscellaneous revenue	84,000	-	84,000
Total revenues	<u>511,345</u>	<u>48,426</u>	<u>559,771</u>
Expenditures			
Current:			
Public works	604,848	-	604,848
Capital outlay	-	48,426	48,426
Total expenditures	<u>604,848</u>	<u>48,426</u>	<u>653,274</u>
Excess (deficiency) of revenues over (under) expenditures	(93,503)	-	(93,503)
Fund balance at beginning of year	<u>411,847</u>	-	<u>411,847</u>
Fund balance at end of year	<u>\$ 318,344</u>	<u>\$ -</u>	<u>\$ 318,344</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 181,075	\$ 197,396	\$ 1,688,687	\$ 2,067,158
Investments	353,916	378,934	3,228,988	3,961,838
Receivables (net of allowances for uncollectibles):				
Taxes	1,629,585	1,222,295	-	2,851,880
Interest receivable	4,376	3,757	32,939	41,072
Due from other governments	80,475	-	-	80,475
Other receivable	3,328	-	-	3,328
Total assets	\$ 2,252,755	\$ 1,802,382	\$ 4,950,614	\$ 9,005,751
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 68,405	\$ -	\$ 171,935	\$ 240,340
Accrued liabilities	20,992	-	-	20,992
Retainage payable	5,800	-	57,747	63,547
Due to other governments	24,349	-	-	24,349
Deferred revenue	1,669,981	1,252,486	-	2,922,467
Due to other funds	-	-	-	-
Tax anticipation note	40,000	-	-	40,000
Total liabilities	1,829,527	1,252,486	229,682	3,311,695
Fund balances:				
Reserved for:				
Encumbrances	11,002	-	16,499	27,501
Debt service	-	549,896	-	549,896
Unreserved, designated for:				
Capital improvement	-	-	4,704,433	4,704,433
Unreserved, undesignated	412,226	-	-	412,226
Total fund balances	423,228	549,896	4,720,932	5,694,056
Total liabilities and fund balances	\$ 2,252,755	\$ 1,802,382	\$ 4,950,614	\$ 9,005,751

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 1,588,505	\$ 1,350,590	\$ -	\$ 2,939,095
Intergovernmental revenues	93,283	-	-	93,283
Charges for services	32,095	-	-	32,095
Investment income	45,648	27,293	285,273	358,214
Donations	4,250	-	-	4,250
Miscellaneous revenue	15,366	-	-	15,366
Total revenues	<u>1,779,147</u>	<u>1,377,883</u>	<u>285,273</u>	<u>3,442,303</u>
Expenditures				
Current:				
Recreation	1,592,266	-	-	1,592,266
Debt service:				
Principal retirement	-	750,000	-	750,000
Interest and fiscal charges	3,391	186,781	-	190,172
Capital outlay	35,500	-	859,004	894,504
Total expenditures	<u>1,631,157</u>	<u>936,781</u>	<u>859,004</u>	<u>3,426,942</u>
Excess (deficiency) of revenues over (under) expenditures	147,990	441,102	(573,731)	15,361
Fund balance at beginning of year	<u>275,238</u>	<u>108,794</u>	<u>5,294,663</u>	<u>5,678,695</u>
Fund balance at end of year	<u>\$ 423,228</u>	<u>\$ 549,896</u>	<u>\$ 4,720,932</u>	<u>\$ 5,694,056</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 536,502	\$ 230,228	\$ 766,730
Investments	1,022,010	439,641	1,461,651
Receivables (net of allowances for uncollectibles):			
Taxes	2,017,059	764,712	2,781,771
Interest receivable	11,491	4,446	15,937
Total assets	<u>\$ 3,587,062</u>	<u>\$ 1,439,027</u>	<u>\$ 5,026,089</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 31,357	\$ -	\$ 31,357
Accrued liabilities	36,551	-	36,551
Due to other governments	43,998	-	43,998
Deferred revenues	2,022,460	766,809	2,789,269
Total liabilities	<u>2,134,366</u>	<u>766,809</u>	<u>2,901,175</u>
Fund balances:			
Reserved for:			
Encumbrances	9,690	-	9,690
Debt service	-	672,218	672,218
Unreserved, undesignated	1,443,006	-	1,443,006
Total fund balances	<u>1,452,696</u>	<u>672,218</u>	<u>2,124,914</u>
Total liabilities and fund balances	<u>\$ 3,587,062</u>	<u>\$ 1,439,027</u>	<u>\$ 5,026,089</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 1,749,415	\$ 782,974	\$ 2,532,389
Intergovernmental revenues	28,492	-	28,492
Charges for services	37,325	-	37,325
Investment income	116,946	40,072	157,018
Donations	-	-	-
Miscellaneous revenues	2,924	-	2,924
Total revenues	<u>1,935,102</u>	<u>823,046</u>	<u>2,758,148</u>
Expenditures			
Current:			
Recreation	1,837,866	-	1,837,866
Capital outlay	30,035	-	30,035
Debt service:			
Principal retirement	-	505,000	505,000
Interest and fiscal charges	-	136,934	136,934
Total expenditures	<u>1,867,901</u>	<u>641,934</u>	<u>2,509,835</u>
Excess (deficiency) of revenues over (under) expenditures	<u>67,201</u>	<u>181,112</u>	<u>248,313</u>
Other financing sources (uses)			
Insurance proceeds	<u>2,250</u>	-	<u>2,250</u>
Net change in fund balances	69,451	181,112	250,563
Fund balance at beginning of year	<u>1,383,245</u>	<u>491,106</u>	<u>1,874,351</u>
Fund balance at end of year	<u>\$ 1,452,696</u>	<u>\$ 672,218</u>	<u>\$ 2,124,914</u>

CALCASTEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2007

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 14,270	\$ 254,611	\$ 6,962	\$ 275,843
Investments	27,023	492,234	13,194	532,451
Receivables (net of allowances for uncollectibles):				
Taxes	170,135	340,270	68,054	578,459
Interest receivable	271	5,416	157	5,844
Due from other governments	163,499	-	-	163,499
Other receivables	-	-	-	-
Total assets	<u>\$ 375,198</u>	<u>\$ 1,092,531</u>	<u>\$ 88,367</u>	<u>\$ 1,556,096</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 21,113	\$ 83,091	\$ 1,385	\$ 105,589
Retainage payable	-	41,565	-	41,565
Due to other governments	31,577	-	-	31,577
Deferred revenues	175,652	351,304	70,261	597,217
Total liabilities	<u>228,342</u>	<u>475,960</u>	<u>71,646</u>	<u>775,948</u>
Fund balances:				
Unreserved, undesignated	146,856	616,571	16,721	780,148
Total fund balances	<u>146,856</u>	<u>616,571</u>	<u>16,721</u>	<u>780,148</u>
Total liabilities and fund balances	<u>\$ 375,198</u>	<u>\$ 1,092,531</u>	<u>\$ 88,367</u>	<u>\$ 1,556,096</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 172,786	\$ 327,295	\$ 66,484	\$ 566,565
Intergovernmental revenues	92,652	-	231,477	324,129
Charges for services	686	-	-	686
Investment income	11,354	40,453	1,327	53,134
Donations	250	-	-	250
Miscellaneous revenues	750	-	-	750
Total revenues	<u>278,478</u>	<u>367,748</u>	<u>299,288</u>	<u>945,514</u>
Expenditures				
Current:				
Recreation	239,192	5,983	36,703	281,878
Capital outlay	101,919	392,910	225,083	719,912
Total expenditures	<u>341,111</u>	<u>398,893</u>	<u>261,786</u>	<u>1,001,790</u>
Excess (deficiency) of revenues over (under) expenditures	(62,633)	(31,145)	37,502	(56,276)
Fund balance at beginning of year	209,489	647,716	(20,781)	836,424
Fund balance at end of year	<u>\$ 146,856</u>	<u>\$ 616,571</u>	<u>\$ 16,721</u>	<u>\$ 780,148</u>

STATISTICAL SECTION

This part of the Police Jury's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Police Jury's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	233
These schedules contain trend information to help the reader understand how the Police Jury's financial performance and well-being have changed over time.	
Revenue Capacity	243
These schedules contain information to help the reader assess the factors affecting the Police Jury's ability to generate its significant own-source revenue - sales taxes.	
Debt Capacity	248
These schedules present information to help the reader assess the affordability of the Police Jury's current levels of outstanding debt and the Police Jury's ability to issue additional debt in the future.	
Demographic and Economic Information	255
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Police Jury's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	257
These schedules contain information about the Police Jury's operations and resources to help the reader understand how the Police Jury's financial information relates to the services the Police Jury provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Police Jury implemented Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Table 1

CALCASIEU PARISH POLICE JURY
NET ASSETS BY COMPONENT
LAST FIVE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2006	2005	2004	2003
Governmental activities:					
Invested in capital assets, net of related debt	\$ 446,655,107	\$ 437,341,913	\$ 426,315,715	\$ 420,924,217	\$ 414,003,544
Restricted	153,321,420	145,448,074	122,666,268	114,746,393	111,612,842
Unrestricted	<u>63,446,442</u>	<u>60,553,503</u>	<u>58,755,943</u>	<u>53,215,606</u>	<u>48,451,845</u>
Total governmental activities net assets	<u>\$ 663,422,969</u>	<u>\$ 643,343,490</u>	<u>\$ 607,737,926</u>	<u>\$ 588,886,216</u>	<u>\$ 574,068,231</u>
Business-type activities:					
Invested in capital assets, net of related debt	\$ 6,498,364	\$ 5,640,104	\$ 4,941,520	\$ 5,046,995	\$ 4,941,104
Restricted	236,309	221,771	177,304	195,131	241,639
Unrestricted	<u>946,679</u>	<u>811,871</u>	<u>1,062,458</u>	<u>962,081</u>	<u>964,298</u>
Total business-type activities net assets	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>	<u>\$ 6,147,041</u>
Primary government:					
Invested in capital assets, net of related debt	\$ 453,153,471	\$ 442,982,017	\$ 431,257,235	\$ 425,971,212	\$ 418,944,648
Restricted	153,557,729	145,669,845	122,843,572	114,941,524	111,854,481
Unrestricted	<u>64,393,121</u>	<u>61,365,374</u>	<u>59,818,401</u>	<u>54,177,687</u>	<u>49,416,143</u>
Total primary government net assets	<u>\$ 671,104,321</u>	<u>\$ 650,017,236</u>	<u>\$ 613,919,208</u>	<u>\$ 595,090,423</u>	<u>\$ 580,215,272</u>

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments.

Table 2

CALCASIEU PARISH POLICE JURY
CHANGES IN NET ASSETS
LAST FIVE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2006	2005	2004	2003
Expenses					
Governmental activities:					
General government	\$ 21,508,802	\$ 19,569,747	\$ 18,877,697	\$ 19,111,138	\$ 14,282,860
Public safety	13,473,703	12,590,498	11,995,149	11,287,134	10,384,078
Public works	37,295,577	24,622,109	26,219,446	21,838,740	19,253,849
Sanitation	4,955,223	3,705,432	3,573,107	3,392,317	3,265,960
Health and welfare	9,340,428	13,969,254	10,462,955	9,220,249	7,727,583
Culture and recreation	1,503,042	615,908	1,992,987	1,535,445	1,452,700
Economic development	4,340,881	4,192,192	4,464,911	4,946,528	5,647,770
Interest and fiscal charges	<u>1,328</u>	<u>3,510</u>	<u>9,032</u>	<u>17,285</u>	<u>9,265</u>
Total governmental activities	92,418,984	79,268,650	77,595,284	71,348,836	62,024,065
Business-type activities:					
Water	666,944	526,807	526,720	480,492	469,579
Sewer	<u>380,505</u>	<u>301,461</u>	<u>216,659</u>	<u>216,649</u>	<u>251,371</u>
Total business-type activities	<u>1,047,449</u>	<u>828,268</u>	<u>743,379</u>	<u>697,141</u>	<u>720,950</u>
Total primary government expenses	<u>\$ 93,466,433</u>	<u>\$ 80,096,918</u>	<u>\$ 78,338,663</u>	<u>\$ 72,045,977</u>	<u>\$ 62,745,015</u>
Program revenues					
Governmental activities:					
Charges for services:					
General government	\$ 8,487,602	\$ 7,668,426	\$ 7,050,175	\$ 6,527,222	\$ 5,891,363
Public safety	684,024	584,632	705,773	460,475	475,204
Public works	217,811	90,725	107,804	155,068	47,160
Sanitation	1,650	1,230	2,025	1,125	2,015
Health and welfare	232,749	226,555	251,226	250,456	225,764
Culture and recreation	108,549	87,485	68,646	91,187	102,971
Economic development	734,128	766,051	606,936	549,220	509,603
Operating grants and contributions	11,649,410	15,056,549	18,192,384	10,936,394	12,678,980
Capital grants and contributions	<u>3,790,388</u>	<u>5,188,573</u>	<u>5,580,220</u>	<u>4,219,395</u>	<u>1,020,002</u>
Total governmental activities program revenues	25,906,311	29,670,226	32,565,189	23,190,542	20,953,062
Business-type activities:					
Charges for services:					
Water	629,456	438,536	398,857	390,630	356,340
Sewer	156,018	152,838	119,105	113,884	117,358
Capital grants and contributions	<u>178,282</u>	<u>3,590</u>	<u>14,014</u>	<u>5,885</u>	-
Total business-type activities program revenues	<u>963,756</u>	<u>594,964</u>	<u>531,976</u>	<u>510,399</u>	<u>473,698</u>
Total primary government program revenues	<u>\$ 26,870,067</u>	<u>\$ 30,265,190</u>	<u>\$ 33,097,165</u>	<u>\$ 23,700,941</u>	<u>\$ 21,426,760</u>

Table 2

CALCASIEU PARISH POLICE JURY
CHANGES IN NET ASSETS
LAST FIVE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2006	2005	2004	2003
Net (expense)/revenue					
Governmental activities	\$ (66,512,673)	\$ (49,598,424)	\$ (45,030,095)	\$ (48,158,294)	\$ (41,071,003)
Business-type activities	<u>(83,693)</u>	<u>(233,304)</u>	<u>(211,403)</u>	<u>(186,742)</u>	<u>(247,252)</u>
Total primary government net expense	<u>\$ (66,596,366)</u>	<u>\$ (49,831,728)</u>	<u>\$ (45,241,498)</u>	<u>\$ (48,345,036)</u>	<u>\$ (41,318,255)</u>
General revenues and other changes in net assets					
Governmental activities:					
Taxes					
Property taxes	\$ 24,474,398	\$ 22,663,770	\$ 21,357,159	\$ 21,045,677	\$ 20,307,174
Sales taxes	35,000,952	34,620,089	24,594,053	23,618,977	22,454,091
Franchise taxes	534,227	446,224	413,437	426,433	389,833
Gaming revenues	11,963,106	14,855,542	11,721,994	10,704,058	10,778,934
Grants and contributions not restricted	2,522,150	2,922,799	2,612,631	2,661,305	2,158,423
Investment earnings	12,641,862	9,713,331	4,145,605	4,496,786	2,099,598
Miscellaneous	283,354	451,082	168,347	74,013	414,771
Transfers	<u>(827,897)</u>	<u>(467,849)</u>	<u>-</u>	<u>(50,970)</u>	<u>(88,130)</u>
Total governmental activities	86,592,152	85,204,988	65,013,226	62,976,279	58,514,694
Business-type activities:					
Property taxes	206,842	167,317	148,982	141,111	127,583
Investment earnings	56,110	60,453	26,330	31,412	16,116
Miscellaneous	450	29,149	14,166	20,415	4,902
Transfers	<u>827,897</u>	<u>467,849</u>	<u>-</u>	<u>50,970</u>	<u>88,130</u>
Total business-type activities	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>	<u>243,908</u>	<u>236,731</u>
Total primary government	<u>\$ 87,683,451</u>	<u>\$ 85,929,756</u>	<u>\$ 65,202,704</u>	<u>\$ 63,220,187</u>	<u>\$ 58,751,425</u>
Changes in net assets					
Governmental activities	\$ 20,079,479	\$ 35,606,564	\$ 19,983,131	\$ 14,817,985	\$ 17,443,691
Business-type activities	<u>1,007,606</u>	<u>491,464</u>	<u>(21,925)</u>	<u>57,166</u>	<u>(10,521)</u>
Total primary government	<u>\$ 21,087,085</u>	<u>\$ 36,098,028</u>	<u>\$ 19,961,206</u>	<u>\$ 14,875,151</u>	<u>\$ 17,433,170</u>

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments.

Table 3

CALCASIEU PARISH POLICE JURY
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST FIVE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Year		Property Taxes		Sales Taxes		Franchise Taxes		Total
2007	\$	24,474,398	\$	35,000,952	\$	534,227	\$	60,009,577
2006		22,831,087		34,620,088		446,225		57,897,400
2005		21,357,159		24,594,053		413,437		46,364,649
2004		21,045,677		23,618,977		381,363		45,046,017
2003		20,307,174		22,454,091		389,833		43,151,098

Table 4

CALCASIEU PARISH POLICE JURY
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General fund:				
Reserved	\$ 145,819	\$ 102,085	\$ 149,596	\$ 216,717
Unreserved	<u>10,132,509</u>	<u>9,360,854</u>	<u>8,942,221</u>	<u>10,073,034</u>
Total general fund	<u>\$ 10,278,328</u>	<u>\$ 9,462,939</u>	<u>\$ 9,091,817</u>	<u>\$ 10,289,751</u>
All other governmental funds:				
Reserved	\$ 26,558,412	\$ 988,934	\$ 1,351,042	\$ 1,649,131
Unreserved, reported in:				
Special revenue funds	98,317,818	99,663,534	89,270,332	87,352,327
Capital projects funds	76,459,969	90,895,652	74,344,661	63,408,446
Debt service funds	<u>(39,871)</u>	<u>(41,394)</u>	<u>(8,922)</u>	<u>4,251</u>
Total all other governmental funds	<u>\$ 201,296,328</u>	<u>\$ 191,506,726</u>	<u>\$ 164,957,113</u>	<u>\$ 152,414,155</u>

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments.

Table 4

2003	2002	2001	2000	1999	1998
\$ 236,372	\$ 155,740	\$ 282,612	\$ 507,217	\$ 587,661	\$ 161,606
<u>10,259,345</u>	<u>10,890,831</u>	<u>11,570,444</u>	<u>12,566,537</u>	<u>11,880,683</u>	<u>11,366,367</u>
<u>\$ 10,495,717</u>	<u>\$ 11,046,571</u>	<u>\$ 11,853,056</u>	<u>\$ 13,073,754</u>	<u>\$ 12,468,344</u>	<u>\$ 11,527,973</u>
\$ 1,837,810	\$ 8,734,401	\$ 2,088,441	\$ 2,866,622	\$ 2,550,531	\$ 5,582,589
90,709,450	106,517,126	102,287,777	93,290,188	83,446,245	75,902,975
50,857,819	18,305,426	16,188,799	10,953,483	6,093,545	9,236,204
(2,239)	-	-	-	-	-
<u>\$ 143,402,840</u>	<u>\$ 133,556,953</u>	<u>\$ 120,565,017</u>	<u>\$ 107,110,293</u>	<u>\$ 92,090,321</u>	<u>\$ 90,721,768</u>

Table 5

CALCASIEU PARISH POLICE JURY
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2007	2006	2005	2004
Revenues				
Taxes	\$ 60,086,082	\$ 57,780,237	\$ 46,365,106	\$ 45,090,942
Licenses and permits	2,169,254	2,093,826	1,713,450	1,534,340
Intergovernmental	17,904,976	19,751,104	23,395,307	17,307,967
Charges for services	3,813,494	3,542,763	3,249,441	3,153,741
Fines	1,005,669	1,034,428	1,122,904	1,105,548
Investment earnings	12,128,634	9,300,689	3,954,352	4,244,819
Gaming	11,963,105	14,855,542	11,721,993	10,730,205
Miscellaneous	560,089	861,145	436,375	658,084
Total revenues	109,631,303	109,219,734	91,958,928	83,825,646
Expenditures				
General government	16,354,723	15,912,726	15,221,727	14,479,960
Public safety	12,065,524	11,511,415	12,025,534	10,699,137
Public works	15,757,109	14,234,547	18,795,672	14,382,911
Sanitation **	4,945,907	3,753,318	3,572,453	3,391,171
Health and welfare	8,916,219	12,532,437	10,078,142	8,968,633
Culture and recreation	1,305,480	1,363,061	1,066,423	1,122,948
Economic development	4,684,263	4,174,585	4,957,854	4,919,474
Debt service:				
Principal	16,925	101,925	114,103	117,286
Interest and fiscal charges	1,761	5,017	11,147	19,662
Capital outlay	33,336,014	19,624,639	15,090,184	16,471,292
Total expenditures	97,383,925	83,213,670	80,933,239	74,572,474
Excess of revenues over (under) expenditures	12,247,378	26,006,064	11,025,689	9,253,172
Other financing sources (uses)				
Transfers in	14,514,347	11,524,352	10,414,439	14,054,677
Transfers out	(16,445,420)	(12,421,980)	(10,427,959)	(14,114,356)
Special assessments proceeds / Insurance proceeds	501,382	1,895,582	344,755	-
Total other financing sources (uses)	(1,429,691)	997,954	331,235	(59,679)
Net change in fund balance before reserve change	10,817,687	27,004,018	11,356,924	9,193,493
Change in reserves for inventory ++	-	(83,283)	(11,900)	(96,711)
Net change in fund balance	\$ 10,817,687	\$ 26,920,735	\$ 11,345,024	\$ 9,096,782

Debt service as a percentage of noncapital expenditures 0.0% 0.1% 0.2% 0.2%

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments.

** In 2003, Sanitation function was created to properly reflect a new function previously reported with the public works function.

++ Inventory was first recorded in 2003 with the implementation of GASB Statement 34. Prior year amounts are unavailable.

Table 5

2003	2002	2001	2000	1999	1998
\$ 43,143,299	\$ 46,003,212	\$ 43,454,553	\$ 43,769,268	\$ 41,881,524	\$ 43,008,481
1,447,884	1,317,260	1,181,031	1,197,084	1,199,641	1,259,027
16,262,176	14,620,824	11,763,582	10,379,676	12,558,345	12,322,997
2,858,279	2,314,514	1,852,876	1,685,457	1,447,611	1,395,716
1,340,160	1,111,291	1,142,174	992,814	1,269,399	1,026,501
1,981,311	6,122,786	7,222,742	9,233,777	3,845,400	6,513,465
10,299,558	9,952,673	7,251,212	7,126,322	8,067,460	6,585,766
442,944	995,613	1,889,321	1,739,570	1,497,257	1,498,331
77,775,611	82,438,173	75,757,491	76,123,968	71,766,637	73,610,284
12,753,247	9,594,622	8,926,361	8,057,897	7,756,977	7,849,050
10,055,779	7,817,719	7,315,272	7,404,595	6,376,762	5,910,712
13,754,763	15,556,323	15,554,275	19,750,451	16,111,322	13,176,260
3,333,056	-	-	-	-	-
8,457,158	8,584,289	7,301,090	5,498,810	6,356,752	7,386,297
992,389	482,952	514,606	458,389	457,142	409,533
5,526,934	3,964,470	3,931,434	3,495,798	3,577,973	3,366,305
160,772	3,818,272	3,843,887	3,996,814	3,839,433	3,837,678
30,866	61,704	258,259	529,321	569,845	821,220
15,764,190	17,542,152	12,986,088	9,052,940	22,092,197	15,804,051
70,829,154	67,422,503	60,631,272	58,245,015	67,138,403	58,561,106
6,946,457	15,015,670	15,126,219	17,878,953	4,628,234	15,049,178
8,538,290	11,039,513	13,045,197	11,113,682	11,036,728	9,901,842
(8,651,593)	(13,869,732)	(15,937,390)	(13,430,126)	(13,462,413)	(12,780,053)
-	-	-	79,705	89,543	245,749
(113,303)	(2,830,219)	(2,892,193)	(2,236,739)	(2,336,142)	(2,632,462)
6,833,154	12,185,451	12,234,026	15,642,214	2,292,092	12,416,716
1,087,167	-	-	-	-	-
\$ 7,920,321	\$ 12,185,451	\$ 12,234,026	\$ 15,642,214	\$ 2,292,092	\$ 12,416,716
0.3%	7.2%	7.9%	9.5%	8.8%	9.1%

Table 6

CALCASIEU PARISH POLICE JURY
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Year	Property Taxes		Sales Taxes		Other Taxes		Total Taxes
2007	\$	24,474,400	\$	35,000,952	\$	610,730	\$ 60,086,082
2006		22,663,770		34,620,088		496,379	57,780,237
2005		21,357,159		24,594,053		413,894	46,365,106
2004		21,045,677		23,618,977		426,255	45,090,909
2003		20,307,174		22,454,091		382,034	43,143,299
2002		19,002,589		26,696,163		304,460	46,003,212
2001		17,766,142		25,298,085		390,326	43,454,553
2000		16,939,103		26,543,981		286,184	43,769,268
1999		16,383,114		25,201,737		296,673	41,881,524
1998		16,009,523		26,699,339		299,619	43,008,481

Table 7

**CALCASIEU PARISH POLICE JURY
TAXABLE SALES BY CATEGORY
LAST FOUR FISCAL YEARS**

Standard Industrial Classification Code	2007	2006	2005	2004
Food group classification (2)	\$ 128,062,409	\$ 101,678,940	\$ 118,962,500	\$ 132,517,677
Apparel group classification	16,312,906	9,471,883	8,680,613	6,661,784
General merchandise group classification	180,258,445	239,809,024	181,427,500	178,195,736
Automotive group classification	311,174,158	336,893,637	238,880,085	250,133,564
Home furnishings group classification	158,964,283	183,805,620	150,771,776	102,051,834
Building group classification	458,491,496	491,867,919	362,471,582	272,201,866
Service group classification	163,552,858	176,144,926	145,324,955	125,764,865
Manufacturer group classification (3)	129,146,963	147,508,454	228,651,965	83,802,328
Utilities group classification	19,717,084	15,373,862	11,256,806	14,647,485
Miscellaneous group classification	53,578,068	71,256,118	74,308,545	66,012,243
Totals	\$ 1,619,258,670	\$ 1,773,810,383	\$ 1,520,736,327	\$ 1,231,989,382
 Parish direct sales tax rate	 <u>1.92%</u>	 <u>1.92%</u>	 <u>1.92%</u>	 <u>1.92%</u>

Source: Calcasieu Parish School Board Sales Tax Office

Collector of Calcasieu Parish Police Jury Sales & Use Taxes

Notes: (1) Only four years of information is available as of December 31, 2007.

(2) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Police Jury, which allows a full 1% exclusion.

(3) There is an exclusion from all sales tax for sales for resale or further processing; however, the Sales Tax Office has included all sales for those reporting manufacturers. A breakdown of total sales before exclusion and taxable sales is not available.

Table 8

CALCASIEU PARISH POLICE JURY
SALES TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST FIVE FISCAL YEARS

<u>Year</u>	<u>Direct Rate</u>				<u>Total Rate</u>	
	Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)	Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish	Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish
2007	0.67%	0.33%	1.25%	1.92%	9.00%	9.25%
2006	0.67%	0.33%	1.25%	1.92%	9.00%	9.25%
2005	0.67%	0.33%	1.25%	1.92%	8.50%	9.25%
2004	0.67%	0.33%	1.25%	1.92%	8.50%	9.25%
2003	0.67%	0.33%	1.25%	1.92%	8.50%	9.25%

<u>Year</u>	<u>Overlapping Rates</u>						
	Calcasieu Parish Sheriff Law Enf Tax (Parishwide)	Calcasieu Parish School Board Salary Tax (Parishwide)	City of Lake Charles Salary & Operations Tax (City Only)	City of Sulphur Operations Tax (City Only)	City of Westlake Operations Tax (City Only)	Towns of Iowa and Vinton Operations Tax (City Only)	City of Dequincy Operations Tax (City Only)
2007	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2006	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2005	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2004	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2003	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office. Information prior to 2003 is unavailable.
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4%.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate.
- (4) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Police Jury, which allows a full 1% exclusion.
- (5) In October 2006, the sales tax rate for all areas of Calcasieu Parish was increased by .5% with the passage of a new sales tax for the law enforcement activities of the Calcasieu Parish Sheriff's Office.
- (6) The total sales tax rate in the incorporated areas of Calcasieu Parish are 9.25% except for the City of Lake Charles which is 9.0% for the five fiscal years above.

Table 9

CALCASIEU PARISH POLICE JURY
PRINCIPAL SALES TAX REMITTERS
LAST FOUR FISCAL YEARS

Tax Remitter	2007			2006		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Citgo Petroleum Corporation	\$ 1,374,328	1	3.93%	\$ 1,299,682	1	3.75%
PPG Industries Inc	1,225,409	2	3.50%	901,153	3	2.60%
Conoco Phillips Company	963,881	3	2.75%	1,176,985	2	3.40%
Louisiana Pigment Company	464,442	4	1.33%	482,963	4	1.40%
Sasol North America Inc	418,976	5	1.20%	445,379	5	1.29%
Cheniere Creole Trail Pipeline	379,070	6	1.08%	-	-	-
Trunkline LNG Company	191,029	7	0.55%	-	-	-
Entergy Gulf States	190,562	8	0.54%	-	-	-
Firestone Polymers LLC	162,924	9	0.47%	175,530	6	0.51%
Port Aggregates	146,009	10	0.42%	126,521	8	0.37%
WPT LP	-	-	-	131,316	7	0.38%
Isle of Capri Casino	-	-	-	106,548	9	0.31%
Westlake Petrochemicals LP	-	-	-	100,576	10	0.29%
CB&I Constructors Inc	-	-	-	-	-	-
Willbros Engineers Inc	-	-	-	-	-	-
Lyondell Chemical Co	-	-	-	-	-	-
IGT	-	-	-	-	-	-
Total tax liability	<u>\$ 5,516,630</u>			<u>\$ 4,946,653</u>		
Total sales tax revenue	<u>\$ 35,000,952</u>			<u>\$ 34,620,088</u>		

Source: Calcasieu Parish School Board Sales Tax Office
Collector of Calcasieu Parish Police Jury Sales & Use Taxes

Notes:

- (1) This report is prepared on the accrual basis of accounting and as such the above amounts are based on the monthly return periods for each of the above calendar years.
- (2) Information related to activity before 2004 is unavailable.
- (3) The Louisiana Department of Public Safety remits sales tax collected on all new vehicle purchases and/or transfers. Since this entity collects for various businesses and individuals we do not consider these collections to be from a single source therefore the sales tax received from this department is not included in the above schedule.

Table 9

2005			2004		
Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
\$ 948,614	1	3.86%	\$ 928,372	1	3.93%
765,529	2	3.11%	735,786	2	3.12%
679,211	3	2.76%	696,299	3	2.95%
383,726	4	1.56%	354,393	4	1.50%
277,658	5	1.13%	217,615	5	0.92%
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
172,637	7	0.70%	136,762	8	0.58%
-	-	-	-	-	-
-	-	-	-	-	-
95,468	9	0.39%	110,421	10	0.47%
-	-	-	-	-	-
228,078	6	0.93%	194,352	6	0.82%
127,985	8	0.52%	-	-	-
86,406	10	0.35%	142,882	7	0.60%
-	-	-	130,285	9	0.55%
<u>\$ 3,765,312</u>			<u>\$ 3,647,167</u>		
<u>\$ 24,594,053</u>			<u>\$ 23,618,977</u>		

Table 10

CALCASIEU PARISH POLICE JURY
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Net Outstanding Debt Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	General Obligation Bonds	Water Revenue Bonds			
2007	\$ -	\$ 17,908	\$ -	\$ 226,142	\$ 130,818	\$ 374,868	0.01%	\$ 2.03
2006	-	34,833	-	264,579	146,296	445,708	0.01%	2.42
2005	85,000	51,758	-	297,735	161,379	595,872	0.02%	3.21
2004	170,000	80,861	-	331,034	177,004	758,899	0.02%	4.10
2003	-	118,147	-	359,381	201,024	678,552	0.02%	3.67
2002	-	203,919	-	-	-	203,919	0.00%	1.11
2001	6,411	265,780	3,750,000	-	-	4,022,191	0.10%	21.90
2000	12,195	333,883	7,520,000	-	-	7,866,078	0.19%	42.85
1999	17,510	475,678	11,290,000	-	-	11,783,188	0.31%	64.25
1998	22,356	451,449	15,060,000	-	-	15,533,805	Not Available	86.68

Note: Details regarding the Police Jury's outstanding debt can be found in the notes to the financial statements.

(1) See Table 15 - Demographic and Economic Statistics for personal income and population data.

(2) In 2004, the Fire Protection District 2 of Ward 3 became a blended component unit. The general obligation debt presented above relates to that district.

(3) In 2003, the Waterworks District 5 of Wards 3 & 8 and Sewer District 11 of Ward 3 became blended component units. These districts had general obligation debt as well as revenue bonds at the time of the reporting change.

Table 11

CALCASIEU PARISH POLICE JURY
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Year	General Obligation Bonds (1)	Less: Debt Payable from Enterprise Revenues (2)	Net General Bonded Debt	Assessed Value	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2007	\$ 226,142	\$ 226,142	\$ -	\$1,435,976,560	0.000%	184,512	\$ -
2006	264,579	264,579	-	1,311,641,260	0.000%	184,524	-
2005	382,735	297,735	85,000	1,215,590,100	0.007%	185,419	0.46
2004	501,034	331,034	170,000	1,348,213,430	0.013%	184,961	0.92
2003	359,381	359,381	-	1,271,946,840	0.000%	184,693	-
2002	-	-	-	1,230,077,780	0.000%	184,279	-
2001	6,411	-	6,411	1,202,967,430	0.001%	183,670	0.03
2000	12,195	-	12,195	1,133,791,820	0.001%	183,577	0.07
1999	17,510	-	17,510	1,086,078,110	0.002%	183,400	0.10
1998	22,356	-	22,356	1,057,529,420	0.002%	179,200	0.12

(1) These amounts include one blended component unit that was previously reflected as a discretely presented component unit until 2004.

(2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. These amounts also represent activity from two blended component units that were previously reflected as discretely presented component units until 2003.

Table 12

CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2007

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 17,908	100%	\$ 17,908
Total direct debt			17,908
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Sulphur Parks and Recreation	7,040,000	100%	7,040,000
Calcasieu Parish Library	765,000	100%	765,000
Fire Protection District No. 1 of Ward 1	1,390,000	100%	1,390,000
Fire Protection District No. 2 of Ward 4	1,035,000	100%	1,035,000
Fire Protection District No. 3 of Ward 4	360,000	100%	360,000
Fire Protection District No. 1 of Ward 7	585,000	100%	585,000
Fire Protection District No. 2 of Ward 8	745,000	100%	745,000
Recreation District No. 1 of Ward 3	7,535,000	100%	7,535,000
Recreation District No. 1 of Ward 4	2,355,000	100%	2,355,000
Total overlapping debt for component units			21,810,000
Cities and towns:			
Calcasieu Parish School Board	204,988,631	100%	204,988,631
City of Lake Charles	64,219,210	100%	64,219,210
City of Sulphur	10,662,034	100%	10,662,034
City of Westlake	2,130,000	100%	2,130,000
City of DeQuincy	583,097	100%	583,097
Town of Vinton	892,510	100%	892,510
Town of Iowa	138,000	100%	138,000
Total overlapping debt for cities and towns			283,613,482
Total direct and overlapping debt			\$ 305,441,390

Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.

- Notes: (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Police Jury. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Police Jury. This process recognizes that, when considering the Police Jury's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.
- (2) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Police Jury's boundaries and dividing it by each unit's total taxable assessed value.

Table 13

**CALCASIEU PARISH POLICE JURY
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Debt limit	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010	\$ 134,821,343	\$ 127,194,684
Total net debt applicable to limit	<u>226,142</u>	<u>264,579</u>	<u>382,735</u>	<u>501,034</u>	<u>359,381</u>
Legal debt margin	<u>\$ 143,371,514</u>	<u>\$ 130,899,547</u>	<u>\$ 121,176,275</u>	<u>\$ 134,320,309</u>	<u>\$ 126,835,303</u>
Total net debt applicable to the limit as a percentage of debt limit	0.16%	0.20%	0.31%	0.37%	0.28%

Legal Debt Margin Calculation For Fiscal Year 2006:

Assessed value	\$ 1,182,710,038
Add back: exempt real property	<u>253,266,522</u>
Total assessed value	<u>\$ 1,435,976,560</u>
Debt limitation - 10 percent of total assessed value	\$ 143,597,656
Debt applicable to limitation:	
Total bonded debt	374,868
Less: Special assessment debt	(17,908)
Revenue bonds	<u>(130,818)</u>
Total debt applicable to limit	<u>226,142</u>
Legal debt margin	<u>\$ 143,371,514</u>

Table 13

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 123,007,778	\$ 120,296,743	\$ 113,379,182	\$ 108,607,811	\$ 105,752,942
<u> -</u>	<u> 6,411</u>	<u> 12,195</u>	<u> 17,510</u>	<u> 22,356</u>
<u>\$ 123,007,778</u>	<u>\$ 120,290,332</u>	<u>\$ 113,366,987</u>	<u>\$ 108,590,301</u>	<u>\$ 105,730,586</u>
0.00%	0.01%	0.01%	0.02%	0.02%

Table 14

CALCASIEU PARISH POLICE JURY
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Special Assessment Bonds							
Year	Special Assessment Collections		Debt Service Requirements			Coverage	
			Principal	Interest	Total		
2007	\$	24,658	\$ 16,925	\$ 1,762	\$ 18,687	1.32	
2006		26,188	16,925	2,628	19,553	1.34	
2005		34,817	29,103	4,286	33,389	1.04	
2004		79,665	37,286	6,475	43,761	1.82	
2003		81,621	85,772	12,527	98,299	0.83	
2002		131,689	61,861	14,813	76,674	1.72	
2001		102,544	68,103	18,760	86,863	1.18	
2000		184,978	221,499	35,916	257,415	0.72	
1999		285,904	65,314	27,311	92,625	3.09	
1998		281,307	62,105	19,182	81,287	3.46	

Revenue Bonds							
Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest	Total	
2007	\$ 676,285	\$ 501,869	\$ 174,416	\$ 15,478	\$ 7,305	\$ 22,783	7.66
2006	508,699	413,788	94,911	15,082	7,341	22,423	4.23
2005	432,083	415,940	16,143	15,625	8,464	24,089	0.67
2004	430,968	370,573	60,395	24,020	9,241	33,261	1.82
2003	369,825	363,168	6,657	21,276	10,456	31,732	0.21

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

- (1) Gross revenue includes total revenues (including investment earnings) exclusive of tap in fees.
- (2) Operating expenses includes total operating expenses exclusive of depreciation.
- (3) Debt service requirements include principal and interest of water revenue bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3.
- (4) There were no pledged revenues (relative to revenue bonds) prior to 2003 since the Waterworks District was presented as a discretely presented component unit until 2003 when the Calcasieu Parish Police Jury became the governing board for this District.

CALCASIEU PARISH POLICE JURY
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population (1)	Personal Income (1)	Per Capita Income	Median Age (1)	Public School Enrollment (2)	Unemployment Rate (3)
2007	184,512	\$ 3,889,720,725	\$ 21,081	36	32,975	3.70%
2006	184,524	3,959,911,725	21,460	36	32,821	3.20%
2005	185,419	3,734,757,894	20,142	35	32,449	4.70%
2004	184,961	4,194,209,970	22,676	35	29,223	5.90%
2003	184,693	4,220,395,000	22,851	35	31,909	5.20%
2002	184,279	4,167,381,477	22,615	34	31,644	6.10%
2001	183,670	4,128,923,500	22,480	34	32,261	6.10%
2000	183,577	4,064,211,203	22,139	32	32,590	5.00%
1999	183,400	3,745,459,200	20,422	32	33,138	3.50%
1998	179,200	Not Available	20,901	32	33,534	5.00%

- (1) Census information for *Population, Personal Income, and Median Age* was obtained from either the local Chamber of Commerce or similar agencies that distribute census information at the federal, state and local levels.
- (2) For years prior to 2006, information for *Public School Enrollment* was obtained from the Calcasieu Parish School's Annual Louisiana District Accountability Data File Report. The last submission for Calcasieu was the 2004-2005 report. Calcasieu Parish was not required to submit a 2005-2006 report as a result of the 2005 Hurricane Season. The enrollment reported above is from the Calcasieu Parish School Board's CAFR.
- (3) Information for the *Unemployment Rate* was obtained from the Louisiana Department of Labor.

Table 16

**CALCASIEU PARISH POLICE JURY
PRINCIPAL EMPLOYERS
CURRENT AND PRIOR YEAR**

Employer	2007			2006			Type of Business
	Number of Employees	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School Board	4,500	1	5.19%	4,650	1	5.22%	Education
Turner Industries, LLC	2,800	2	3.23%	2,800	2	3.14%	Fabrication
L'auberge du Lac Casino & Hotel	2,200	3	2.54%	2,000	3	2.24%	Gaming
Lake Charles Memorial	1,343	4	1.55%	1,157	9	1.30%	Health Care
PPG Industries	1,304	5	1.50%	1,377	6	1.55%	Chemicals
Citgo Petroleum	1,300	6	1.50%	1,300	7	1.46%	Oil Products
Christus St. Patrick's Hospital	1,200	7	1.38%	1,400	5	1.57%	Health Care
Isle of Capri Casino & Hotel	1,197	8	1.38%	1,494	4	1.68%	Gaming
Calcasieu Parish Police Jury	1,075	9	1.24%	-	-	-	Parish Government
Global Industries, LTD	950	10	1.10%	-	-	-	Offshore Marine Construction
Delta Downs	-	-	-	1,200	8	1.35%	Gaming
City of Lake Charles	-	-	-	884	10	0.99%	City Government

Source: Southwest Louisiana Chamber of Commerce Foundation

Note: Comparative information for 1998 was not available therefore the 2006 data was used for comparison purposes with the current year.

Table 17

CALCASIEU PARISH POLICE JURY
FULL-TIME EQUIVALENT PARISH EMPLOYEES BY FUNCTION
LAST EIGHT FISCAL YEARS

	2007	2006	2005	2004	2003	2002	2001	2000
Function								
Governmental activities:								
General government	166	164	163	152	149	146	140	138
Public safety	105	105	109	108	107	104	87	81
Public works	179	188	205	195	198	197	198	197
Sanitation (+)	-	-	-	1	2	2	2	2
Health and welfare (^)	89	85	77	82	85	85	74	67
Culture and recreation	10	8	6	6	8	8	9	9
Economic development	35	30	27	27	24	21	19	19
Business-type activities:								
Water (*)	4	4	4	4	4	*	*	*
Sewer (*)	2	2	2	2	2	*	*	*
Total full-time employees	<u>590</u>	<u>586</u>	<u>593</u>	<u>577</u>	<u>579</u>	<u>563</u>	<u>529</u>	<u>513</u>

Sources: Various Police Jury Departments

Note: Indicators are not available for the interest/fiscal charges or intergovernmental functions.

Statistical information related to full-time employees before 2000 is unavailable.

* The water and sewer business activities are conducted by component units who were discretely presented component units until 2003 when the Police Jury became the operating board for the districts and the activity was then blended with that of the Police Jury.

+ The sanitation function is primarily operated through contractual agreements with an outside vendor.

^ The Office of Community Services added a transportation program in 2002 which resulted in the hiring of additional full-time staff.

Table 18

CALCASIEU PARISH POLICE JURY
OPERATING INDICATORS BY FUNCTION
LAST FIVE FISCAL YEARS

	2007	2006	2005	2004	2003
Function					
Governmental activities:					
Public safety					
Number of animals handled through animal shelter	9,970	10,982	10,013	11,291	10,251
Public works					
Road miles constructed	96	81	106	137	47
Sanitation					
Refuse collected (tons/day)	157	172	**	**	**
Number of residents served	25,215	25,215	25,029	24,982	24,717
Health and welfare					
Number of aerial mosquito control assignments	76	179	126	123	99
Number of ground mosquito control assignments	1,449	1,916	1,665	1,594	1,543
Number of workforce center clients assisted	622	991	724	697	828
Number of clients assisted with energy payments	2,470	2,729	2,351	1,568	1,708
Culture and recreation					
Number of park pavilion rentals	281	236	271	381	355
Economic development					
Number of occupational licenses issued	2,160	2,214	2,573	2,054	2,407
Number of zoning variances and zoning exceptions	30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
Number of housing assistance clients	459	456	506	510	519
Business-type activities:					
Water					
Active customers at year end	1,475	1,417	1,039	950	953
New connections	341	245	170	180	157
Average daily consumption (gallons/day)	598,198	642,882	643,835	557,175	476,365
Sewer					
Active customers at year end	642	550	550	550	550
Average daily treatment	187,000	185,000	180,000	180,000	180,000

Sources: Various Police Jury Departments

Note: Indicators are not available for the general government, interest/fiscal charges or intergovernmental functions.

** Information is not available for prior years. Information related to activity before 2003 is unavailable.

Table 19

**CALCASIEU PARISH POLICE JURY
CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE FISCAL YEARS**

	2007	2006	2005	2004	2003
Function					
General government					
Number of general government buildings	9	9	6	6	6
Public safety					
Number of correctional facilities (adult and juvenile)	4	4	4	4	4
Public works					
Paved road miles	1,136	1,125	1,117	1,107	1,095
Unpaved road miles	85	93	96	100	103
Number of streetlights maintained	53	54	54	54	54
Number of traffic signals maintained	3	3	3	3	3
Sanitation					
Number of collection trucks	11	11	11	11	11
Health and welfare					
Number of health and welfare buildings	6	6	6	6	6
Number mosquito control airplanes/spray trucks	14	14	14	14	14
Culture and recreation					
Number of parks	12	11	13	13	13
Number of boat launches	19	18	19	19	19
Economic development					
Number of economic development buildings	1	1	1	0	0
Business-type activities:					
Water					
Water mains (miles)	43	35	35	35	35
Maximum daily capacity (thousands of gallons)	1,080	1,080	1,080	1,080	1,080
Sewer					
Maximum daily capacity (thousands of gallons)	350	350	350	350	350

Sources: Various Police Jury Departments and Police Jury Fixed Asset Records

Note: Indicators are not available for the interest/fiscal charges or intergovernmental functions.

Information related to activity before 2003 is unavailable.

CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2007

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800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

Carl W. Comeaux, CPA
Gus W. Schram, III, CPA, CVA
Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA



Ottay J. Woods, Jr., CPA, Inactive
Robert F. Cargile, CPA, Inactive
William A. Mancuso, CPA, Retired
Barbara Hutson Gonzales, CPA, Retired
Judson J. McCann, Jr., CPA, Retired
Martin L. Chehotsky, CPA, CFE

CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Tony Stelly, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2007, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Schedule 5, and accordingly, the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. We consider the deficiencies in the accompanying schedule of findings and questioned costs (Schedule 2b) to be significant deficiencies in internal control over financial reporting as items 2007-1 to 2007-7.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2007-1 through 2007-6 to be material weaknesses. Item 2007-7 refers to internal control findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2007-7 is required to identify which internal control findings the auditors' considered to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs (Schedule 2b) as items 2007-8 through 2007-11. Item 2007-11 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2007-11 is required for discussion of these compliance findings.

In the course of our audit, nothing came to our attention that caused us to believe there has been any lack of compliance with the Parish Transportation Act (LA RS 48:755 and 48:758), the Victims Assistance Program (LA RS 16:17) or with the material accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

The Calcasieu Parish Police Jury's responses to the findings identified in our audit are described in the management's corrective action plan for current year findings (Schedule 4). We did not audit the Calcasieu Parish Police Jury's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the members of the Calcasieu Parish Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms. Elroy, Quirk & Burch

Lake Charles, Louisiana
June 27, 2008

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800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mr. Tony Stelly, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's financial statements include the operations of three discretely presented component units disclosed in Schedule 5 which received \$6,977,794 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2007. Our audit described below did not include the operations of these component units since these entities engaged separate audits of their financial statements in accordance with OMB Circular A-133, where applicable.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements

referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Police Jury's compliance with those requirements.

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as described below. Item 2007-12 refers to internal control findings in the separately audited component unit's audit report. Reference to the separately issued audit report of the component unit listed in item 2007-12 is required to identify which internal control findings the auditors' considered to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2007, and have issued our report thereon dated June 27, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Police Jury's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The Calcasieu Parish Police Jury's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Calcasieu Parish Police Jury's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the members of the Calcasieu Parish Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms Elroy, Quirk + Bench

Lake Charles, Louisiana
June 27, 2008

Schedule 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 229,990
Louisiana Job Employment Training - CFMS 590025 (LA Dept. of Social Services)	10.561	158,346
National School Lunch Program and Commodities (LA Dept. of Education)	10.555	37,122
<u>U.S. Department of Housing and Urban Development</u>		
Section 8 Rental Voucher Program	14.871	2,166,389
Tenant Based Rental Assistance Program	14.239	198,084
CDBG Mossville Sewer Project - 563572	14.218	211,657
CDBG Mossville Sewer Project - 616856	14.218	83,736
Shelter-Plus Care Rental Assistance Program	14.238	10,772
<u>U.S. Department of Labor</u>		
Workforce Incentive Act (Note C):		
Adult	17.258	946,112
Youth	17.259	585,149
Dislocated Workers	17.260	675,336
Dislocated Workers - National Emergency Grant	17.260	387,914
10% Funds - Adult	17.258	37,656
10% Funds - Youth	17.259	23,290
10% Funds - Dislocated Workers (LA Dept. of Labor)	17.260	26,879
<u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/05 - 9/30/07 (LA Dept. of Labor)	93.569	347,797

Schedule 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Community Services Block Grant (CSBG) - 10/1/06 - 9/30/08 (LA Dept. of Labor)	93.569	115,588
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	815,556
Truancy Assessment and Service Center 10/1/06 - 8/31/08 (Note C) (LA Judicial Branch)	93.558	48,565
Drug Court Grant - SCDC (Note C) (LA Supreme Court)	93.558	147,071
Job Access Reverse Commute (JARC) (LA Dept. of Social Services)	93.558	125,474
Title IV-E - Federal Foster Care Program (LA Dept. of Public Safety)	93.658	187,412
Strategies to Empower People (STEP) (LA Dept. of Labor)	93.558	41,714
LEAD Federal Grant Program Polling Place Access Improvements (LA Secretary of State)	93.617	22,483
National Association of County & City Health Officials NACHO - 4/27/07 - 7/31/07 (LA Secretary of State)	93.008	6,622
National Association of County & City Health Officials NACHO - 12/18/07 - 7/31/08 (LA Secretary of State)	93.008	1,570
Mosquito Abatement Cooperative Endeavor (LA Dept. of Health and Hospitals)	93.283	84,505

Schedule 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Prosecutor's Early Intervention Program (LA Office of Community Services)	93.667	29,886
Adult Drug Court Program (LA Dept. of Social Services)	93.558	14,994
<u>Federal Emergency Management Agency</u>		
Community Emergency Response Team Grant (LA Office of Home Security & Emergency Preparedness)	83.564	10,122
<u>Corporation for National and Community Services</u>		
Retired Senior Volunteer Program (RSVP) 7/1/04 - 6/30/07	94.002	15,616
Retired Senior Volunteer Program (RSVP) 7/1/07 - 6/30/10	94.002	27,674
<u>U.S. Department of Justice (Note C)</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Family Strengthening - Mental Health Services J04-6-003	16.540	3,860
Family Strengthening - Mental Health Services J05-6-004	16.540	15,045
Family Strengthening - Delinquency Prevention J04-6-002	16.540	1,188

Schedule 1

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Family Strengthening - Delinquency Prevention J05-6-003	16.540	18,439
Domestic Violence Prosecution	16.588	53,751
Severe Child Abuse	16.575	51,813
Child Abuse Counseling (Note C)	16.575	28,436
Construction Detention A03-8-011	16.523	15,000
Construction Detention A03-8-011	16.523	13,630
FINS - Child Advocacy C04-6-003	16.575	17,555
FINS - Child Advocacy C05-6-006	16.575	13,385
Domestic Violence Program (Note C)	16.575	29,003
Mental Health Court - 4/1/07 - 6/30/07	16.548	18,458
Mental Health Court - 7/1/07 - 6/30/08	16.548	34,835
 <u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2004 SHSGP 04 (LA Office of Home Security & Emergency Preparedness)	97.004	46,090
State Homeland Security Grant Program FY 2005 SHSGP 05 (LA Office of Home Security & Emergency Preparedness)	97.004	317,955
Emergency Management Performance Grant (EMPG) - FY 06 (LA Office of Home Security & Emergency Preparedness)	97.042	28,078

Schedule 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Emergency Management Performance Grant (EMPG) - FY 07 (LA Office of Home Security & Emergency Preparedness)	97.042	54,383
Emergency Management Performance Grant (EMPG) - FY 08 (LA Office of Home Security & Emergency Preparedness)	97.042	18,128
FEMA Public Assistance Program - Hurricane Rita - FEMA-1607-DR-LA (LA Office of Home Security & Emergency Preparedness)	97.036	587,102
FEMA Public Assistance Program - Flood - FEMA-1688-DR-LA (LA Office of Home Security & Emergency Preparedness)	97.036	13,094
Emergency Management Performance Grant (EMPG) NIMS Training (LA Office of Home Security & Emergency Preparedness)	97.107	6,274
Emergency Management Performance Grant (EMPG) Hazard Mit Training (LA Office of Home Security & Emergency Preparedness)	97.067	826
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Home Security & Emergency Preparedness)	97.042	275,303
Hazard Mitigation Grant Program 1607-019-0001 (LA Office of Home Security & Emergency Preparedness)	97.042	54,525

Schedule 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Disaster Housing Assistance Program (Federal Department of Housing and and Urban Development)	97.109	20,066
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program	15.226	206
Land and Water Conservation Fund (Old Hwy 90 Boat Launch) (LA Office of State Parks)	15.916	48,869
Calcasieu Point Wallop-Breaux Fishing Pier Project - "Federal Aid in Sprout Fish Restoration Act" (LA Department of Wildlife & Fisheries)	15.605	150,000
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	125,474
Rural Transportation (LA Dept. of Transportation)	20.509	141,543
Highway Planning and Construction (Federal-Aid Highway Program) State Project #'s: 700-10-0131; 700-10-0129; 700-10-0130 (LA Dept. of Transportation)	20.205	441,420
<u>U.S. Army Corps of Engineers</u>		
Calcasieu Ship Channel	12.109	9,306

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Commerce</u>		
National Oceanic & Atmospheric Administration		
Coastal Zone Management (LA Department of Natural Resources)	11.419	23,073
Primary Government Totals		<u>\$ 10,497,194</u>
The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:		
<u>U.S. Department of Agriculture</u>		
Waterworks District No. 5 of Ward 3		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.770	186,960
Fire Protection District No. 1 of Ward 6		
Volunteer Fire Assistance Hurricane Supplemental Grant (Note P) (LA Agriculture & Forestry)	10.664	10,000
<u>U.S. Department of Homeland Security</u>		
FEMA Public Assistance Program - Hurricane Rita - FEMA-1607-DR-LA (LA Office of Home Security & Emergency Preparedness)		
Calcasieu Parish Library Board	97.036	22,838
Fire Protection District No. 2 of Ward 4	97.036	9,065
Fire Protection District No. 3 of Ward 4	97.036	1,292
Fire Protection District No. 1 of Ward 6	97.036	598
Fire Protection District No. 2 of Ward 8	97.036	590

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Gravity Drainage District 8 of Ward 1	97.036	1,284
Gravity Drainage District 9 of Ward 2	97.036	35,735
Gravity Drainage District 6 of Ward 5 & 6	97.036	10,266
Recreation District No. 1 of Ward 3	97.036	87,283
Recreation District No. 1 of Ward 4	97.036	22,492
Community Center and Playground District No. 1 of Ward 6	97.036	3,131
Community Center and Playground District No. 4 of Ward 1	97.036	15,143
Community Center and Playground District No. 5 of Ward 5	97.036	15,736
Sewer District No. 11 of Ward 3	97.036	290
Sewer District No. 13 of Ward 4	97.036	839
Waterworks District No. 5 of Ward 3	97.036	111
FEMA Public Assistance Program - Flood - FEMA-1688-DR-LA (LA Office of Home Security & Emergency Preparedness)		
Fire Protection District No. 4 of Ward 4	97.036	780
Volunteer Fire Assistance Grant (LA Agriculture & Forestry)		
Fire Protection District No. 1 of Ward 2	97.044	2,121
Fire Protection District No. 2 of Ward 4	97.044	57,654
Fire Protection District No. 1 of Ward 6	97.044	842
Fire Protection District No. 2 of Ward 8	97.044	3,567
SAFER Grant (LA Agriculture & Forestry)		
Fire Protection District No. 2 of Ward 4 (LA Agriculture & Forestry)	97.044	74,418
Total Component Unit Assistance		<u>\$ 563,035</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2007

Note A: Scope of Audit - The audit was performed pursuant to the *Single Audit Act of 1996* and *OMB Circular A-133*.

Summary of Significant Accounting Policies - The above Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the Police Jury's Comprehensive Annual Financial Report (CAFR), which is bound separately, due to the combining of various programs in the Police Jury's CAFR that are reported individually on the Schedule of Expenditures of Federal Awards. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the Police Jury's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C: Subrecipient Payments:

1. The Workforce Incentive Act Grants had \$444,102 in subrecipient payments in 2007 to the following entities: (1) Calcasieu Parish School Board, (2) Family & Youth Counseling Agency, Inc. - Lake Charles, (3) Family & Youth Counseling Agency, Inc. - Sulphur, (4) Jeff Davis Parish School Board and (5) United Christian Fellowship Church.
2. The Police Jury's TASC grant program had subrecipient payments in the amount of \$51,818 for 2007 to the following entities: (1) Calcasieu Parish Sheriff's Office and (2) Calcasieu Parish School Board.
3. The Police Jury's Drug Court - SCDC grant program had subrecipient payments to Educational Treatment Center in 2007 in the amount of \$143,735.
4. The Police Jury's Child Abuse Counseling grant program had subrecipient payments to Educational Treatment Center in 2007 in the amount of \$28,663.
5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$18,120 in 2007.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2007

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

2. Significant Deficiencies and Material Weaknesses in Audit of Financial Statements

Schedule 2b, items 2007-1 to 2007-7 lists significant deficiencies noted. Items 2007-1 through 2007-6 was considered to be a material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2007-7 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2007-8 and 2007-11 lists noncompliance material to the financial statements. Reference to the separately issued reports of the component units listed in item 2007-11 is required for discussion of these compliance findings.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

Schedule 2c, item 2007-12 list significant deficiencies. Reference to the separately issued audit reports of the component units listed in item 2007-12 is required to identify which internal control findings the auditors' considered to be material weaknesses.

5. Type of Auditors' Report on Compliance for Major Programs

Unqualified opinion

6. Identification of Major Programs

Department of Housing and Urban Development

Section 8 Rental Voucher Program	14.871
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Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - Dislocated Worker	17.260

(Continuation of Summary of Auditor Results)

Workforce Incentive Act - Dislocated Worker -	
National Emergency Grant	17.260
Workforce Incentive Act - 10% Fund - Adult	17.258
Workforce Incentive Act - 10% Fund - Youth	17.259
Workforce Incentive Act- 10% Fund	
- Dislocated Worker	17.260

Department of Health and Human Services

Community Service Block Grant (CSBG) -	
10/1/05 - 09/30/07	93.569

Community Service Block Grant (CSBG) -	
10/1/06 - 09/30/08	93.569

Low Income Home Energy Assistance	
Program	93.568

Department of Homeland Security

State Homeland Security Grant	
Program FY 2004 SHSGP 04	97.004

State Homeland Security Grant	
Program FY 2005 SHSGP 05	97.004

FEMA Public Assistance Program -	
Hurricane Rita - FEMA-1607-DR-LA	97.036

Department of Transportation

Highway Planning and Construction	20.505
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$331,807 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

None.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2007

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2007-1 Gravity Drainage District No. 8 of Ward 1

Finding: Employee Fraud - As a result of an investigation by the Calcasieu Parish Sheriff's Office, three employees of the Gravity Drainage District No. 8 of Ward 1 were arrested on charges of malfeasance in office, theft, payroll fraud. It is alleged by the Sheriff's office that the District's employees performed illegal work on private property. It is also alleged that the District's supervisor illegally sold equipment of the District and kept the proceeds. The employees involved in the investigation have been indefinitely suspended without pay pending the outcome of the criminal case against the employees. To the best of our knowledge, the investigation by law enforcement is still ongoing.

Criteria: Public employees are prohibited to perform work on private property unless the work to be performed is for the benefit of the public and not just the private landowner. Also, public entities are to safeguard their assets to protect them against theft.

Effect: It has been estimated by the Calcasieu Parish Sheriff's Office that the alleged illegal work performed on private property and the equipment allegedly illegally sold has cost the District approximately \$100,000.

Cause: Even though internal control procedures were in place to prevent improper use of District supplies, equipment and personnel, it appears that several employees colluded to cover up the improper use of the above-mentioned District assets.

Recommendations: We recommend the District's Board of Commissioners review its policies and procedures and revise their policies and procedures to enhance the internal control system of the District. As an enhancement to the internal control system, it is recommended that all right of ways and right of entries onto private property be approved by the District's Board of Commissioners and documented in the minutes of the District. Inventory of supplies and equipment should be performed more often than annually.

(Continuation of Internal Control-Financial Statement)

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2007-2

Community Center and Playground District No. 1 of Ward 6

Finding: Loss of Funds - During the Calcasieu Parish Police Jury's Finance Division's internal review of the cash receipts of the

Schedule 2b

(Continuation of Internal Control-Financial Statement)

Community Center and Playground District No. 1 of Ward 6, it was determined that approximately \$1,800 of undeposited funds could not be accounted for by the District. The investigation has been turned over to the Calcasieu Parish Sheriff Office and arrest warrants were recently issued by the Calcasieu Parish District Attorney's Office.

Criteria: Public entities are to safeguard their assets to protect them against possible theft.

Effect: Based on the Calcasieu Parish Police Jury's Finance Division's internal review, it appears that approximately \$1,800 of the District's funds are unaccounted for by the District.

Cause: Even though internal control procedures were in place to prevent the misappropriation of the District's funds, it appears the District's cash custodians did not follow the internal control procedures in place.

Recommendations: We recommend the District's Board of Commissioners assure that the District's management is performing the necessary supervision and review procedures to assure the District's assets are safeguarded and that the internal control procedures in place are being followed.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2007-3

Recreation District No. 1 of Ward 3

Finding: Misappropriation of Funds - Based on inquiries to the Recreation District No. 1 of Ward 3 by the Calcasieu Parish Police Jury's Finance Division during the initial phase of the 2008 budget preparation, the Finance Division initiated an internal review of the District's accounting records. Based on the review, it was estimated that \$16,000 to \$20,000 of the District's funds were unaccounted for by the District. The suspected employees have been terminated and arrest warrants have been issued against the suspected employees.

(Continuation of Internal Control-Financial Statement)

Criteria: Public entities are to safeguard their assets to protect them against possible theft.

Effect: Based on the Calcasieu Parish Police Jury's Finance Division's internal review, it appears that approximately \$16,000 to \$20,000 of the District's funds are unaccounted for by the District.

Cause: Even though internal control procedures were in place to prevent the misappropriation of the District's funds, it appears the District's cash custodians did not follow the internal control procedures in place.

Recommendations: We recommend the District's Board of Commissioners assure that the District's management is performing the necessary supervision and review procedures to assure the District's assets are safeguarded and that the internal control procedures in place are being followed.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2007-4

The Fourteenth District Court Indigent Transcript Fund

Finding: Lack of Segregation of Duties - Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

(Continuation of Internal Control-Financial Statement)

2007-5

Civil Indigent Transcript Fund

Finding: Lack of Segregation of Duties - Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2007-6

The Fourteenth District Court Judicial Expense Fund

Finding: Lack of Segregation of Duties - Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

(Continuation of Internal Control-Financial Statement)

2007-7

Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-25-08
Airport Authority for Airport District No.1 of Calcasieu Parish	Stulb & Associates	6-30-08
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-31-08
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	5-20-08
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	6-4-08
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	5-30-08
Gravity Drainage 5 of 4	Stutzman & Gates, LLC	5-20-08
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-12-08
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Guillory, LLP	6-12-08
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-31-08
Waterworks 8 of 3 & 8	Broussard & Co CPAs	12-6-07
Waterworks 11 of 4 & 7	Broussard & Co CPAs	11-27-07
Waterworks 2 of 4	Broussard & Co CPAs	1-15-08
Waterworks 4 of 4	Broussard & Co CPAs	10-17-07
Waterworks 7 of 6 & 4	Broussard & Co CPAs	2-1-08
Waterworks 9 of 4	Broussard & Co CPAs	4-3-08

The auditor of the following component unit issued a management letter in connection with their audit of the component unit's financial statements.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Guillory, LLP	6-12-08

(Continuation of Internal Control-Financial Statement)

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2007-8 Gravity Drainage District No. 8 of Ward 1

See Schedule 2b, Section I, Finding 2007-1 for a discussion of internal control and compliance findings for this component unit related to employee fraud.

2007-9 Community Center and Playground District No. 1 of Ward 6

See Schedule 2b, Section I, Finding 2007-2 for a discussion of internal control and compliance findings for this component unit related to loss of funds.

2007-10 Recreation District No. 1 of Ward 3

See Schedule 2b, Section I, Finding 2007-3 for a discussion of internal control and compliance findings for this component unit related to misappropriation of funds.

2007-11 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance issues. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	5-20-08
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	6-4-08
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-12-08
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Guillory, LLP	6-12-08

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 2007

I. INTERNAL CONTROL - FEDERAL AWARDS (A-133)COMPONENT UNITS

2007-12 Listed below is the component unit that had finding(s) in their audit report regarding the presence of internal controls over compliance issues pertaining to their federal awards. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Airport Authority for Airport District No.1 of Calcasieu Parish	Stulb & Associates	6-30-08

II. COMPLIANCE - FEDERAL AWARDS (A-133)

None.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2007

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2006-1	<u>Gravity Drainage District No. 8 of Ward 1 - Employee Fraud</u>	The fraud was discovered in 2007. The internal control recommendations from the 2006 audit were not implemented until 2007. Therefore, this is still a finding for 2007.
2006-2	<u>Waterworks District No. 5 of Ward 3 - Segregation of Duties</u>	This has been resolved.
2006-3	<u>The Fourteenth District Court Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2006-4	<u>Civil Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2006-5	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2006-6	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2006 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates
Gravity Drainage 5 of 4	Stutzman & Gates, LLC

Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Guillory, LLP
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Waterworks 11 of 4 & 7	Broussard & Co CPAs
Waterworks 2 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 7 of 6 & 4	Broussard & Co CPAs
Waterworks 9 of 4	Broussard & Co CPAs

SECTION II - COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITPRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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COMPONENT UNITS

2006-7	<u>Gravity Drainage District No. 8 of Ward 1 - Employee Fraud</u>	See status of finding 2006-1.
2006-8	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2006 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Waterworks 7 of 6 & 4	Broussard & Co CPAs

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (A-133)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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COMPONENT UNITS

2006-9	<u>Waterworks District No. 5 of Ward 3 Segregation of Duties</u>	See status of finding 2006-2.
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2006-10 Component Units with Separately Issued Audit Reports See separately issued reports of these component units for the status of the 2006 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates

SECTION IV - COMPLIANCE - FEDERAL AWARDS (A-133)

2006-11 Component Units with Separately Issued Audit Reports See separately issued reports of these component units for the status of the 2006 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2007

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2007-1	<u>Gravity Drainage</u> <u>District No. 8 of</u> <u>Ward 1 - Employee</u> <u>Fraud</u>	The District has implemented the prior year recommendation requesting that the Board of Commissioners approve all right of ways and right of entries onto private property. The District now has a formal system in place for the documentation and approval process for this activity. The District has even gone a step further by executing a joint service agreement with the Police Jury to utilize the services of a surveyor to document the existing right of ways within the geographic boundaries of the District. Also as recommended, all new assets are reported to the Police Jury Finance Division immediately for the proper asset numbering and reporting. Any tools or equipment taken out of service due to disrepair or loss are also immediately reported to the Police Jury's Finance Division. The District is performing an annual inventory of its equipment and assets.
2007-2	<u>Community Center and</u> <u>Playground District</u> <u>No. 1 of Ward 6 - Loss</u> <u>of Funds</u>	The District's Secretary is currently reviewing the work of the cash custodian. The District is also working with the Police Jury's Finance Division to monitor its existing procedures to determine if further changes are warranted.
2007-3	<u>Recreation District No. 1</u> <u>of Ward 3 -</u> <u>Misappropriation of Funds</u>	The two employees have been terminated. The District has implemented stricter internal controls over all cash activities. All cash custodians have signed the Police Jury's cash policy and are now complying with those requirements. The District has taken this opportunity to look at a number of their policies and procedures and to make operational adjustments that were deemed necessary.
2007-4	<u>The Fourteenth District</u> <u>Court Indigent</u> <u>Transcript Fund - Lack</u> <u>Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities.

(Continuation of Management's Corrective Action Plan)

		Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2007-5	<u>Civil Transcript Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2007-6	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2007-7	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
2007-8	<u>Gravity Drainage District No. 8 of Ward 1 - Employee Fraud</u>	See response to finding 2007-1.
2007-9	<u>Community Center and Playground District No. 1 of Ward 6 - Loss of Funds</u>	See response to finding 2007-2.
2007-10	<u>Recreation District No. 1 of Ward 3 - Misappropriation of Funds</u>	See response to finding 2007-3.
2007-11	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2007-12 Component Units with
Separately Issued
Audit Reports

Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2007

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Library Board
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- Gravity Drainage District No. 2 of Ward 7
- Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8
- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
- (Sulphur Parks and Recreation)

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- * Community Center and Playground District No. 3 of Ward 7
- Niblett's Bluff Park Commission
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 9 of Ward 1
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4
- The Fourteenth Judicial District Indigent Defender Board
- * The Fourteenth Judicial District Court Indigent Transcript Fund
- * The Fourteenth Judicial District Court Judicial Expense Fund
- * The Fourteenth District Court Child Support Fund (Separate Financial Statements Issued)
- * Civil Indigent Transcript Fund

The following component unit had a separate audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Airport Authority for Airport District No.1 of Calcasieu Parish

The following component units had federal funds during 2007. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund
Fire Protection District No. 1 of Ward 7

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2007

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
St. Paul Fire & Marine Ins GP06301167	1/31/07- 1/31/08	<u>Automobile Liability:</u> \$3,000,000 Each Accident <u>Management Liability:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate <u>Law:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate <u>EPL:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate
Great American Primary	5/1/07-	\$142,115,226 Building & Contents Insured Value
Primary Property Commercial Package, Excluding Wind MAC7971303	1/31/08	\$6,485,633 Equipment Insured Value \$545,937 EDP Insured Value \$213,891 Radio Equipment Insured Value \$83,400 Radio Tower Insured Value (Excluding Wind) \$51,698 Cameras
AmRISC Primary Wind Coverage \$ 25,000,000 Wind Only	5/1/07- 1/31/08	\$142,115,226 Building & Contents Insured Value \$ 545,939 EDP Insured Value
AXIS Secondary Wind Coverage \$20,000,000 of the \$25,000,000 in excess of \$25,000,000 ELF32425-0	5/1/07- 1/31/08	\$142,115,226 Building & Contents Insured Value
ACE/Westchester Secondary Wind Coverage \$5,000,000 of the \$25,000,000 in excess of \$25,000,000 D3606618001	5/1/07- 1/31/08	\$142,115,226 Building & Contents Insured Value

(Continuation of Schedule of Insurance in Effect)

The Police Jury has also obtained stop loss insurance coverage for its workers compensation health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items are discussed in further detail in Note 11(A) to the financial statements.

Other insurance coverage includes fidelity bond coverage on various employees and various flood insurance policies on various buildings.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2007

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
Calcasieu Parish Self-Insured Property Fund(1)	5/1/07- 5/1/08	Various limits for each premise
Calcasieu Parish Self-Insured Worker's Compensation Fund (2)	1/31/07- 1/31/08	
St. Paul Travelers Fidelity Bond 104067514	\$ 596 3/13/06- 3/13/09	\$ 50,000 Bond Amount

(1)Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured general liability\property fund. The self-insured general liability\property fund is discussed in further detail in Note 11(A) to the financial statements.

(2)Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured worker's compensation fund. The self-insured worker's compensation fund is discussed in further detail in Note 11(A) to the financial statements.

Section II:

There were 1,475 metered water customers at December 31, 2007.

There were 642 metered and 70 unmetered sewer customers at December 31, 2007. (The unmetered customers are on the City of Lake Charles' water system).

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/06 Balance	Additions (Deletions)	12/31/07 Balance
Water Tank	\$ 368,620	\$ 103,151	\$ 471,771
Vehicles	71,466	35,137	106,603
Building	100,350	-0-	100,350
Machinery & Equipment	94,000	77,493	171,493
Furniture & Fixtures	42,138	4,164	46,302
Construction in Progress	584,900	(559,641)	25,259
Distribution System	1,771,555	1,237,671	3,009,226
Water wells	115,187	-0-	115,187
Land Improvements	30,626	-0-	30,626
Treatment Plant	384,612	-0-	384,612
Net Value	<u>\$3,563,454</u>	<u>\$ 897,975</u>	\$4,461,429
Accumulated Depreciation			(1,832,860)
Land			<u>24,000</u>
Net Cost			<u>\$2,652,569</u>

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer.

Water Rate Classification and Schedule:

Class I Residential

\$10.79 up to 2,000 gallons (minimum billing)

\$1.88 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$40.25 up to 10,000 gallons (minimum billing)

\$1.66 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$40.25 up to 10,000 gallons (minimum billing)

\$1.66 per 1,000 gallons or part thereof all over 10,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 2007:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	60,354
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>72,444</u>
Total Reserves	<u>\$168,649</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$4,007) as of December 31, 2007:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>Over 60</u> <u>Days</u>	<u>Total</u>
<u>\$53,832</u>	<u>\$ 171</u>	<u>\$ 84</u>	<u>\$54,087</u>

Section VII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which, for various reasons, is not presented on a comparative basis. Comparative information is available upon further request. An unqualified opinion was issued on the financial statement presentation for the previous year.